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BUREAU OF THE CENSUS

WM. J. HARRIS, DIRECTOR

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FINANCIAL STATISTICS OF CITIES
HAVING A POPULATION
OF OVER 30,000: 1913

PREPARED UNDER THE SUPERVISION OF STARKE M. GROGAN,
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CONTENTS.

TEXT.

	Page.
INTRODUCTION.....	7
Scope of bulletin.....	7
TEXT FOR TABLE 1.....	7
Date of incorporation as a city.....	7
Date of close of fiscal year.....	7
Form of government.....	7
Population.....	7
Area.....	7
Assessed valuation of property.....	7
Classification of property subject to the general property tax.....	8
Reported basis of assessment in practice.....	8
Tax rates.....	8
Tax levies.....	8
Character of census statistics of financial transactions.....	8
Primary classification of receipts.....	8
Revenue receipts.....	8
Revenue receipts classified by division of the government receiving.....	8
Revenue receipts classified by contributor.....	9
Revenue receipts classified by source.....	9
General property taxes.....	9
Special property taxes.....	9
Poll and occupation taxes.....	9
Business taxes.....	9
Nonbusiness license taxes.....	10
Special assessments.....	10
Fines, forfeits, and escheats.....	10
Subventions and grants.....	10
Donations, gifts, and pension assessments.....	10
Earnings of general departments.....	10
Highway privileges.....	10
Rents of investment properties.....	11
Interest.....	11
Earnings of public service enterprises.....	11
Nonrevenue receipts.....	11
Cash balances at beginning of year.....	11
TEXT FOR TABLE 2.....	11
Primary classification of payments.....	11
Governmental cost payments.....	11
Classification of governmental cost payments.....	12
Payments for expenses.....	12
Expenses for general government.....	12
Expenses for protection to person and property.....	12
Expenses for conservation of health.....	12
Expenses for sanitation.....	12
Expenses for highways.....	12
Expenses for charities, hospitals, and corrections.....	12
Expenses for recreation.....	12
Expenses for miscellaneous purposes.....	12
Expenses for general purposes.....	13
Expenses for public service enterprises.....	13
Payments for interest.....	13
Payments for outlays.....	13
Nongovernmental cost payments.....	13
Cash balances at close of year.....	13

CONTENTS.

	Page.
TEXT FOR TABLE 3.....	13
Indebtedness.....	13
Net indebtedness.....	13
Assets.....	13
Value of city properties.....	13
CITY NUMBERS AND PAGES OF CITY STATISTICS.....	14

TABLES.

TABLE 1.—Incorporation and fiscal year, form of government, population, area, valuation and taxation, and receipts: 1913.....	18
TABLE 2.—Payments: 1913.....	40
TABLE 3.—Indebtedness, assets, and properties at close of year: 1913.....	62

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,

BUREAU OF THE CENSUS,

Washington, D. C., July 30, 1914.

SIR:

I have the honor to transmit herewith a bulletin containing in abridged form financial statistics of cities having an estimated population of over 30,000 on July 1, 1913. This abridgment is in accordance with the recommendation of statistical experts, appointed to devise methods of hastening the publication of the reports on the Thirteenth Census, and of such annual reports as are prepared by this bureau.

The statistical tables contained in this bulletin show the assessed valuation of taxed property, the receipts and payments of the municipal governments, and their indebtedness and assets. The statistics on financial transactions are so presented as to show, both for the whole city and for its important departments or groups of departments, the net costs of conducting the city's business, together with the net revenue collected and the indebtedness incurred for meeting these costs. The rapid increase in the cost of city government and the interest now taken in city affairs by the general public give these statistics great value at the present time.

This bulletin was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of cities, assisted by Miss M. H. Burger and Morris J. Hole, whose efficient work it is desired to acknowledge.

Very respectfully,



Director of the Census.

Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

(5)

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1913.

INTRODUCTION.

Scope of bulletin.—The present bulletin of the Bureau of the Census is limited to a presentation of statistics of the financial transactions of the 199 cities having a population of over 30,000 on July 1, 1913, during what is here called the fiscal year 1913, and of the financial condition of those cities at the close of that year. This bulletin presents statistics as accurate and comparable as it has been possible to compile from the records of the cities. The principal subjects discussed are (1) the assessed valuations and tax rates and levies; (2) the total and per capita receipts from revenues and from the principal classes thereof; (3) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (4) the total value of public properties, improvements, and equipment; and (5) the total and per capita municipal indebtedness.

TABLE 1.

Date of incorporation as a city.—Table 1 gives for each of 198 cities the date of its incorporation as a city, and for West Hoboken, N. J., the date of its incorporation as a town; also the date of the latest complete reorganization of each municipality. The dates of first incorporation as reported are all doubtless correct, but a few of the dates of latest reorganization are doubtful, owing to the difficulty encountered for certain cities in distinguishing between the complete reorganization of their governments, which resulted from the enactment of new city charters or municipal codes, and the minor governmental changes resulting from the enactment of amendments to earlier charters or to earlier municipal codes.

Date of close of fiscal year.—The work of procuring and presenting comparable statistics for cities is greatly complicated by differences in the dates of the close of their fiscal years. Not only do the various cities close their fiscal years on many different dates, but in a number of instances even the fiscal years of the units and funds or accounts of the same city close on dates other than that of the city corporation, as the principal or sole governmental unit is here called. As a result, the statistics of a large number of cities for any year include data for fiscal periods ending on different dates. The statistics in this bulletin all relate to fiscal years ending between July 1, 1912, and

June 30, 1913, except for certain independent divisions and funds of cities, in which the fiscal years of the city corporations closed between July 1, 1912, and January 31, 1913. The date given in Table 1 is in each case that for the city corporation. For the city of York, Pa., the statistics for a year ending within the prescribed period were not available, and the figures included are for the fiscal years ending April 1, 1912, for the city corporation and July 1, 1912, for the school district. A common date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable statistics. Several states have statutes providing for such a date for their cities, and the enactment of similar laws is being urged in other states.

Form of government.—This bulletin gives the information which has been secured relative to the form of government under which each of the 199 municipalities was operated in 1913, showing that at the close of that year 55 of these municipalities were being operated under the commission form of government, which became effective in seven of these cities during the fiscal year.

Population.—Table 1 shows for each of the municipalities the estimated population as of July 1, 1913, and the population as returned by the decennial census of April 15, 1910. The estimates of population shown for 1913 are, in the case of cities which had at that time the same territorial area as in 1900, based upon the assumption that the increase in the population of a municipality during the period April 15, 1910, to July 1, 1913, was the same as the average increase during a similar period between the census enumeration of June 1, 1900, and that of April 15, 1910, or $\frac{77}{237}$ of the increase between those dates. In computing these estimates for cities whose territorial area has been enlarged or diminished since the Federal census of 1900, the enumerated population of the annexed or detached territory has been taken into consideration.

Area.—The areas of the municipalities which are shown in Table 1 are those of July 1, 1913, and, whenever possible, these areas are divided into land area and water area.

Assessed valuation of property.—The valuations given in Table 1 are the assessed valuations of property returned for the city corporation as subject to

taxation for city purposes. These may differ from the valuations upon which taxes are levied for the purposes of schools or other independent divisions, because of a difference in area or basis of assessment. In certain states the valuations upon which state and county taxes are levied differ from those upon which city taxes are based, because of the fact that certain classes of property, especially that of corporations, are subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed for city purposes.

The valuation of all property subject to the general property tax and of that subject to special property taxes, and also the per capita assessed valuation of all property taxed, is given separately. The terms "general property taxes," "special property taxes," and "poll and occupation taxes," used in the division of the table under the heading "Valuation and taxation," are defined in later paragraphs.

Classification of property subject to the general property tax.—The classification of property subject to the general property tax varies in the different states. In some the property belonging to railroads, telegraph companies, and similar corporations is classified as "real" and in some as "personal;" in others, part as "real" and part as "personal;" and in still others, such property is given a separate classification. When such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table on the line for "Other property," on which line are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more definite classification.

Reported basis of assessment in practice.—For most cities the figures shown in the table as the reported basis of assessment in practice are estimates, furnished by local officials, of the percentage which the assessed valuation of property subject to the general property tax in those cities forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures given were obtained from the state tax commissions and represent approximately the proportion that the assessed valuation bears to the selling value. This was determined by a critical investigation involving a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for some cities are more accurate than for others and those for real property are more trustworthy than those for personal.

Tax rates.—The rates of levy given for the general property tax are those per \$1,000 of assessed valuation and per \$1,000 of reported true value. In the case of cities in which property is taxed at two or more rates the figures shown in Table 1 represent average rates on the basis of the assessed valuation

of property within the city corporation. The rates based on the reported true value are subject to all the errors in the estimates to which attention was called in the preceding paragraph.

Tax levies.—The total levies of property taxes are shown separately for the general property tax and special property taxes, and in connection therewith the table shows the per capita levy of all property taxes. The total levies of property taxes in some of the cities include certain small amounts levied outside the cities for schools and other specific purposes. The figures of the table do not include any levies of special assessments.

Character of census statistics of financial transactions.—The statistics contained in this bulletin are necessarily based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers and of the officials discharging some or all of the duties of officials bearing those designations; and so far as they are statements of financial transactions they are necessarily statistics of what are known in the commercial world as receipts and payments of cash.

Primary classification of receipts.—In the statistics of this bulletin the receipts recorded in local accounts and reports are arranged in two primary classes called revenue receipts and nonrevenue receipts.

Revenue receipts.—The term "Revenue receipts" is here applied to the moneys and other wealth received by municipalities for governmental purposes which increase their aggregate assets without increasing their debt liabilities. In this bulletin there have been tabulated as revenue receipts all amounts recorded in local revenue accounts, less amounts which have been returned or are to be returned by reason of error or otherwise. The revenue receipts are classified in Table 1 in three different ways: (1) According to the division of the city government receiving, (2) by contributor, and (3) by the source from which received.

Revenue receipts classified by division of the government receiving.—Of the independent local governmental units or divisions other than the city corporations, whose receipts and payments are included in this bulletin, the school districts are the most important and most numerous, being reported in 108 of the 199 cities. The receipts of these districts are shown separately in Table 1. For 10 of the 18 cities having over 300,000 inhabitants a percentage of the receipts and payments of the counties in which the respective cities are located, based on the ratio between the assessed valuation of the city and that of the county, has been included with those for "other divisions of city government." This treatment is desirable, because in the remaining cities of Groups I and II the original county organization has been merged with that of the city. The addition of the county figures places the cities of Groups I and II on a more nearly comparable basis than would otherwise

be the case. The cities of Groups I and II for which a percentage of the county receipts and payments has thus been added to the city figures are Chicago, Ill., Cleveland, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Milwaukee, Wis., Cincinnati, Ohio, Newark, N. J., Los Angeles, Cal., and Minneapolis, Minn. Special attention is here called to the figures for Denver, Colo., a city of Group III, in which the county organization is merged with that of the city, which makes the figures for this city comparable with those of the cities of Groups I and II, but not with those of the other cities of Groups III, IV, and V. In addition to the receipts and payments of city corporations, school districts, and counties, the tables of this report include receipts and payments for independent park districts by six cities, sanitary districts by two cities, a poor district by one city, and other governmental districts by seven cities.

Revenue receipts classified by contributor.—A second classification of revenue receipts—that by contributor—separates them into receipts (1) from the public, and (2) from funds and divisions of the city government. Those of the first class are sometimes referred to as "net revenue receipts," and those of the second as "transfer revenue receipts." The second class of revenue receipts are of two kinds, designated as "service transfer receipts" and "interest transfer receipts." *Service transfer receipts* are revenue receipts (1) by or for public service enterprises as compensation for the public utilities, such as water, gas, and electric current furnished by them for the city's use, and (2) by city correctional institutions for services performed by inmates for other departments of the city. *Interest transfer receipts* are amounts received by sinking, public trust, or investment funds from the city corporation, or other division of the city, as interest on municipal securities held as investments by such funds.

Revenue receipts classified by source.—A third, and in some respects the most important, classification of revenue receipts is that by source. By this grouping the municipal revenues are segregated into 14 principal classes, all of which are described in the following paragraphs.

General property taxes.—A general property tax is a tax levied at the same rate upon the greater portion of the property within the territory subject to the taxing power. A similar tax levied upon a specified class of property within that territory is called a *special levy of the general property tax*; and if levied upon a specified portion of that territory, it is called a *local levy of the general property tax*. A general or a special levy which is applicable for a specified purpose is further designated as a *specific levy of the general property tax*.

Receipts from the general property tax form the largest portion of the revenue receipts of most American cities.

Special property taxes.—Special property taxes is the designation here applied to those direct taxes levied upon property which are assessed, levied, and collected by methods not generally applied in the case of real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or of both corporate stock and indebtedness, or by any method other than upon the basis of the valuation of all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to deposits or in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record, as in New York, and taxes on investments, choses in action, bonds and notes for specified periods of time, as in Connecticut, and all specific taxes upon property, as taxes upon land in specified amount per acre, taxes upon horses, mules, and other animals in specified amount per head, taxes upon grain in specified amount per bushel, or taxes upon ships in specified amount per ton of capacity.

Poll and occupation taxes.—Under the term "Poll and occupation taxes," the Bureau of the Census includes all exactions by the Government from private individuals which are levied without regard to the property or income of the taxpayer. These taxes comprise (1) all so-called poll or capitation taxes, whether levied in special amounts upon all males of specified ages or levied as *quasi* property taxes based upon an arbitrary valuation of polls; (2) all so-called poll taxes graded in amounts according to occupations; and (3) all exactions of personal service, as work upon the highways or elsewhere, whether classed in local statutes as taxes or otherwise. Poll or personal taxes graded according to occupation may, with propriety, be called "occupation poll taxes." These are to be distinguished from business taxes, since they are primarily levied upon persons and not upon the business or business activity by which the taxpayer secures an income.

Business taxes.—Business taxes are taxes upon business and business activities exacted from persons, natural and corporate, (1) in proportion to the volume of their business; (2) by reason of the business in which they are engaged; or (3) by reason of some business activity which constitutes a part of their business, such as the selling of tobacco, the operation of pool tables, or acting as insurance or transportation agent. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts here tabulated include busi-

FINANCIAL STATISTICS OF CITIES.

ness taxes collected both with and without the issuance of a license.

Nonbusiness license taxes.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts from these taxes include license taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

In the first class, or that of *license taxes on dogs*, are included all taxes which are collected from the owners of dogs in connection with the issue of licenses or permits to keep such animals for a specified period of time, generally a year.

In the second class, or that of *general license taxes*, are included all nonbusiness license taxes that are collected in connection with the issuance of licenses or permits other than for keeping dogs, which are granted for a specified period of time, as a year, month, or day. Among taxes of this kind are those collected for vehicles, as automobiles, bicycles, etc., irrespective of whether these vehicles are kept for business or pleasure.

In the third class, or that of *permit taxes*, are included all nonbusiness taxes that are collected in connection with the granting of so-called licenses or permits which authorize specified acts or transactions, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issuance of permits by them are included for accounting purposes with revenue receipts from those enterprises; although like other revenues obtained in connection with the issue of permits, they are permit taxes.

Special assessments.—Special assessments are proportional contributions of wealth levied against land and collected from its owners and occupants to defray the costs of specified public improvements made, or of specified public services undertaken, in the interest of the general public. Special assessments, like taxes, are levied and collected under the sovereign powers of the state generally called the taxing and police powers.

Fines, forfeits, and escheats.—The terms "Fines, forfeits, and escheats" are here defined as follows: *Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for non-observance of such contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from penalties belong to the class called "contractual." It should be noted in this connection that the revenues

from the liquor traffic in Ohio and Iowa which are collected under what are known as "mulct" laws, or laws for imposing mulcts or penalties, are tabulated in this report as business taxes and not as fines, such revenues being levied under the legal fiction of a "fine" or "mulct," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service. *Escheats* are amounts of money received from the disposal of property whose owners can not be ascertained or located.

Subventions and grants.—Subventions and grants are gratuitous contributions made by one government to another. The Bureau of the Census applies the designation *subventions* to those contributions for specified purposes made by the Nation and by states and counties to their minor civil divisions, which are granted subject to the formal compliance by the recipient with certain prescribed conditions, while the term *grants* is applied only to those contributions of one government to another which are made without the prior establishment of conditions.

Donations, gifts, and pension assessments.—Donations and gifts are gratuitous contributions made by private individuals and corporations to governments. The Bureau of the Census uses the term *donations* in referring to those contributions from private sources which are for the establishment or maintenance of almshouses, hospitals, infirmaries, libraries, and kindred institutions, and applies the designation *gifts* to all other contributions by private individuals and corporations to governments. *Pension assessments* are amounts of money collected from policemen, firemen, teachers, and other governmental employees toward the payment of pensions and the maintenance of pension funds in the interest of the classes of employees contributing. Pension assessments are always received subject to conditions, and thus always constitute trust revenues.

Earnings of general departments.—Under the foregoing designation are included fees and charges received by cities for services performed by their general departments, rents of real property controlled by their departments, amounts received from sales of old materials, and occasionally amounts from other sources, including reimbursements for losses by defalcation.

Highway privileges.—Highway privileges, or highway privilege dues, are amounts of money received by cities as compensation for special privileges in, upon, under, or over the public highways granted to particular individuals and corporations beyond the privileges of other individuals and corporations. Some of the privileges granted for which these dues are received are privileges in, upon, under, or over the highways that in the case of private realty are called "licenses," and others are rights which are most frequently spoken of as "easements," and others, granted to public service corporations, are privileges called

"franchises." They differ from the privileges granted upon realty by lease in that they are exercised under conditions that permit the use of highways by others than the recipient of the privilege. They also differ from the privileges for which license taxes are paid in that they are privileges to make certain uses of land owned by the grantor, while the privileges secured by the payment of license taxes are merely privileges to do something. Highway privilege dues differ from fees in that fees are received as compensation for services performed or rendered, while highway privilege dues are received as compensation for specified rights or privileges upon the public highways. Highway privilege dues are divisible into two classes, called major and minor. *Major highway privilege dues* are amounts of money exacted as compensation for the privileges upon the highways which are exclusively enjoyed by public utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises" to distinguish them from "corporate franchises," or authority to exist as a corporation. *Minor highway privilege dues* are amounts of money exacted for licenses or easements granted for utilizing, for purposes specified, portions of the highway, or space above or below it, including the privilege of erecting awnings and signs projecting over or extending across the sidewalk or street, or constructing vaults under the sidewalks or streets in front of or adjoining the property owned or occupied by the grantee. Minor highway privilege dues may be collected from corporations as well as from private individuals.

Rents of investment properties.—The receipts included under this heading are those derived from rents of real property belonging to investment, sinking, and public trust funds, and from other real property owned by the city not set apart for the use of any particular department. The most important of these investment properties are the rapid transit systems of New York and Boston, gas mains in Philadelphia and Toledo, and the Cincinnati Southern Railway of Cincinnati.

Interest.—The interest shown in Table 1 includes all interest received by the general treasury and by the separate funds except (1) receipts of interest on taxes and special assessments, which are included with the receipts from original levies reported under those titles, and (2) accrued interest on original loans, which is included with nonrevenue receipts under the title "From counterbalancing transactions."

Earnings of public service enterprises.—Under this designation "Public service enterprises" this bulletin includes those enterprises or branches of municipal service which are established and maintained by city governments for the purpose of providing the public or the public and the city with public utilities or

services. A department or office maintained primarily to serve the city only is called a "municipal service enterprise" and not a "public service enterprise." Thus a municipally operated water-supply system which supplies water to the public alone or to the city and the public is called a "public service enterprise," while one which supplies water for the use of the city departments only is called a "municipal service enterprise."

The revenue receipts of public service enterprises shown in Table 1 include all revenue receipts of these enterprises recorded in the city books, with the exception of interest on current deposits.

Of the public service enterprises operated by cities those for systems of water supply are the most important, because of their number, the capital invested, their cost of operation, and their relation to public health and convenience. The receipts for these enterprises have been tabulated separately. Under the title "All other" are included the receipts from electric light and power systems, gas-supply systems, markets and public scales, docks, wharves, and landings, cemeteries and crematories, public halls, subways for pipes and wires, ferries, irrigation works, rapid transit facilities, toll bridges, and a few other enterprises.

Nonrevenue receipts.—The term "Nonrevenue receipts" is here applied to all receipts of cities and other municipalities other than revenue receipts as previously defined. For the purposes of this bulletin nonrevenue receipts are arranged in six different classes: Receipts from (1) sales of investments, (2) sales of supplies which had been purchased for sale, (3) issue of debt obligations and transactions which increase municipal indebtedness without the issue of formal debt obligations, (4) trust and agency transactions, (5) counterbalancing transactions, and (6) general transfers, or moneys or credits received by one fund from another. The amounts tabulated as receipts in counterbalancing transactions are receipts in error, and accrued interest receipts recorded in revenue accounts which have been returned or are to be returned, and amounts recorded in governmental cost accounts as receipts in correction of error or otherwise.

Cash balances at beginning of year.—The balances here presented are, for each city, the balances of the treasurers of the city corporation and of the independent divisions and funds included in what is termed in this bulletin the "city government."

TABLE 2.

Primary classification of payments.—In the statistics of this bulletin the payments recorded in local accounts and reports are arranged in two primary classes called governmental cost payments and nongovernmental cost payments.

Governmental cost payments.—The term "Governmental cost payments" is here applied to the payments of cities and other municipalities for their gov-

ermental costs or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise.

Classification of governmental cost payments.—In Table 2 the governmental cost payments of the 199 municipalities are classified in three different ways: (1) According to the division of the city government paying, (2) by payee, and (3) by the object of payment. This classification corresponds in a general way to the threefold classification of revenue receipts previously noted. By the first classification the governmental cost payments are separated into three principal groups: (a) Payments of the city corporations, (b) payments of the school districts, and (c) payments of the other divisions of the city government. By the second classification governmental cost payments are separated into those made to the public and those made to the funds and departments of the city government; the latter class of payments being further separated into service transfer payments and interest transfer payments, which are the payments by city funds and departments corresponding to the service and interest transfer receipts by city funds and departments shown in Table 1. By the third classification the governmental cost payments are arranged in three principal groups—payments for expenses, payments for interest, and payments for outlays.

Payments for expenses.—In this class of governmental cost payments the bulletin includes all payments for expenses, which are (1) the costs, other than interest, of municipalities from which no permanent or subsequently convertible value is received, and which increase their liabilities without increasing their assets, including the costs of services employed, property rented, and materials consumed in the maintenance and operation of the government, the conduct of municipal undertakings, and the management of trusts; and (2) city losses resulting from defalcation, bank failures, and other causes. Municipal payments for expenses are, in this bulletin, divided into two principal classes—payments for the expenses of general departments and payments for the expenses of public service enterprises. The first class of payments is subdivided into those for the expenses of the principal divisions of the general departmental service, and the second class into payments for expenses of water-supply systems and those of other public service enterprises.

Expenses for general government.—On the line with the title "General government" are tabulated the payments for the expenses of the legislative, general executive, and judicial branches of the governments of the municipalities, including the expenses of maintenance of their general government buildings. The "general executive branch" includes the offices of the mayor, comptroller, auditor, treasurer or chamberlain, assessors, revenue collector, such other general executive offices as are found in the different cities, and elections.

Expenses for protection to person and property.—The principal expenses for protection to person and property are those for the police and fire departments, which are shown separately. Under "All other" are included the expenses of militia and armories; register of deeds and mortgages; inspection of buildings, factories, tenements, elevators, boilers, wires, lights, weights and measures; maintenance of alarm systems for the use of both police and fire departments, the costs of which could not be accurately distributed to those departments; payments to societies for prevention of cruelty to children and to animals, and such other expenses as were incurred for safeguarding the lives and property of citizens.

Expenses for conservation of health.—Under this title are included the expenses connected with the general conduct of the health department, the prevention and treatment of communicable diseases, the conservation of child life, including medical work for school children, and food regulation and inspection.

Expenses for sanitation.—Expenses for sanitation, or promotion of cleanliness, include those for the care and maintenance of sewers and for the disposal of sewage, the collection and disposal of refuse, including the cleaning of streets, the operation of public laundries, washhouses, and convenience stations, the prevention of smoke, and other measures such as are employed by cities in securing sanitary conditions.

Expenses for highways.—On the line with the title "Highways" are shown the expenses of the repair and maintenance of paved and unpaved roadways, curbs and gutters, sidewalks and crosswalks, bridges other than toll, watering troughs and drinking fountains; the abolition of grade crossings; also the expenses of dust prevention, snow and ice removal, street lighting, and the maintenance of waterways.

Expenses for charities, hospitals, and corrections.—These expenses include all those for the maintenance of charitable or correctional institutions belonging to the city; those for the support of dependent persons in institutions of other civil divisions, in private institutions, and in private families; those for probation boards or officers; and those for medical and other aid extended, either directly or through other civil divisions or private associations, to the poor not in institutions.

Expenses for recreation.—On the line with the title "Recreation" are presented the total expenses of (1) educational recreation, which includes museums and art galleries, zoological collections, and conservatories; (2) general recreation, including music and entertainments, celebrations, baths and bathing beaches, and athletics and playgrounds; (3) the maintenance of park areas, including the cost of policing and lighting, and the care of trees in streets; and (4) the operation of *quasi* productive park enterprises.

Expenses for miscellaneous purposes.—After the title "Miscellaneous" are tabulated payments for soldiers'

relief and burial, administration of public trust funds for municipal uses and of investment funds, and for certain other objects not related to the functions of any of the departments.

Expenses for general purposes.—Under this designation are tabulated payments for pensions and gratuities, judgments and losses, and expenses not distributed to the several departments.

Expenses for public service enterprises.—These are the expenses of maintaining and operating public service enterprises, of which the general character is given in the text for Table 1.

Payments for interest.—This item summarizes the payments by cities as interest on their public indebtedness, and represents the costs to cities for the use of credit capital.

Payments for outlays.—The term "Outlays" is here applied to payments for land and other properties and public improvements, more or less permanent in character, which are constructed or acquired by municipalities for use in the exercise of their functions, or in connection with the business undertaken by them. Payments for outlays included in this bulletin are arranged in classes corresponding to the principal divisions of payments for expenses to which attention has already been called. The total payments for outlays shown in Table 2 are, for nine of the cities, less than the sum of the individual items of outlay payments. In each case this difference arises from the fact that the amount of receipts offsetting the outlays of an individual class exceeded the payments for that class of outlays. In such cases the amount of this excess of receipts over payments has been deducted from the total of outlay payments of all classes and included among the payments for nongovernmental costs as payments "In counterbalancing transactions." The most important of the receipts credited as offsets on outlay accounts are those from sales of real property and from fire insurance adjustments.

Nongovernmental cost payments.—The term "Nongovernmental cost payments" is here applied to all payments of municipalities other than their payments for expenses, interest, and outlays. These payments are arranged in six classes which are the converse of the six classes of nonrevenue receipts of which mention has previously been made. The amounts tabulated as payments "In counterbalancing transactions" are payments in error and accrued interest payments recorded in governmental cost accounts which have been returned or are to be returned, receipts offsetting outlays, and similar amounts recorded in revenue accounts as payments in correction of error or otherwise.

Cash balances at close of year.—The balances here presented are, for each city, the balances of the treasurers of the city corporation and of the independent divisions and funds included in what is termed in this bulletin the "city government."

TABLE 3.

Indebtedness.—Under this general title Table 3 shows the total indebtedness of the cities covered by this bulletin, classified by division of city government, by creditor, and by character of debt obligations. The subtitles designating the character of debt obligations are (1) *funded loans*, evidenced by formal instruments which have a number of years to run, and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated; (2) *floating obligations*, consisting of outstanding judgments, time warrants, and certificates of indebtedness other than revenue loans, together with the special revenue loans to be redeemed from the tax levy of the succeeding year, and all other short-term obligations where payment has not been provided for from the proceeds of the current tax levy; (3) *special assessment loans*, the payment of which is provided for by special assessment levies collected in the current or succeeding years; (4) *revenue loans*, consisting of overdrafts by the financial officers of the city, and short-term obligations incurred with the distinct understanding that they are to be met from future collections of current revenues other than special assessments; (5) *warrants and audited claims*, consisting of noninterest-bearing warrants, orders, vouchers, and audits, due but unpaid at the close of the year, except so-called warrants to be paid from special assessments, which are included with debt reported under the title "Special assessment loans;" and (6) *obligations on trust accounts*, which arise from the trusteeship of private trusts and public trusts for nonmunicipal uses.

Net indebtedness.—This term is here used to designate the difference between the sum of the amounts of funded and floating debts, less the sinking fund assets set apart for the amortization of such debts. The *total* and *per capita* net indebtedness are shown under their respective titles.

Assets.—These represent the total of the valuations of real property, the par value of securities, and the amounts of cash held by sinking and investment funds, public trust funds for municipal uses, and other special funds, and the cash held by the city treasury. "Assets," as the term is here used, are amounts of cash or other values available either in the current year or in subsequent years, directly or after conversion, for the payment of governmental costs, the reduction of debt, or the production of revenue for specific purposes.

Value of city properties.—The amounts tabulated under this title represent the value of all permanent public properties except those in funds with investments. For convenience in treatment these values are classified according to the departments controlling them or the functional activities in which they are employed.

CITY NUMBERS AND PAGES OF CITY STATISTICS.

The cities having an estimated population of over 30,000 on July 1, 1913, numbered 199. In the tables of this bulletin these cities are arranged in the order of their estimated population. For convenience in find-

ing any particular city the following list has been prepared, the cities being arranged alphabetically by states. After the name of each city is a number in parenthesis giving the rank of the city in population.

CITY AND STATE.	Page numbers.	CITY AND STATE.	Page numbers.	CITY AND STATE.	Page numbers.
ALABAMA:		LOUISIANA:		NEW YORK:	
Birmingham.....(33)	22, 44, 64	New Orleans.....(16)	20, 42, 62	Albany.....(56)	25, 47, 65
Mobile.....(110)	30, 52, 68	Shreveport.....(190)	39, 61, 73	Amsterdam.....(176)	37, 59, 71
Montgomery.....(144)	34, 56, 70	MAINE:		Auburn.....(168)	36, 58, 70
ARKANSAS:		Portland.....(100)	29, 51, 67	Binghamton.....(115)	31, 53, 69
LITTLE Rock.....(113)	31, 53, 69	MARYLAND:		Buffalo.....(10)	20, 42, 62
CALIFORNIA:		Baltimore.....(7)	19, 41, 63	Elmira.....(158)	35, 57, 71
Berkeley.....(118)	31, 53, 69	MASSACHUSETTS:		Jamestown.....(178)	37, 59, 71
Los Angeles.....(12)	20, 42, 62	Boston.....(5)	19, 41, 63	Mount Vernon.....(177)	37, 59, 71
Oakland.....(31)	22, 44, 64	Brockton.....(96)	29, 51, 67	New Rochelle.....(181)	38, 60, 72
Pasadena.....(154)	35, 57, 71	Cambridge.....(50)	24, 46, 64	New York.....(1)	19, 41, 63
Sacramento.....(101)	29, 51, 67	Chelsea.....(187)	38, 60, 72	Niagara Falls.....(179)	37, 59, 71
San Diego.....(128)	32, 54, 68	Everett.....(165)	36, 58, 70	Rochester.....(26)	21, 43, 63
San Francisco.....(11)	20, 42, 64	Fall River.....(43)	23, 45, 65	Schenectady.....(71)	26, 48, 66
San Jose.....(167)	36, 58, 70	Fitchburg.....(146)	34, 56, 70	Syracuse.....(35)	22, 44, 64
COLORADO:		Haverhill.....(130)	32, 54, 68	Troy.....(80)	27, 49, 67
Colorado Springs.....(196)	39, 61, 73	Holyoke.....(99)	29, 51, 67	Utica.....(77)	27, 49, 67
Denver.....(25)	21, 43, 63	Lawrence.....(63)	25, 47, 65	Yonkers.....(66)	25, 47, 65
Pueblo.....(117)	31, 53, 69	Lowell.....(49)	24, 46, 64		
CONNECTICUT:		Lynn.....(61)	25, 47, 65	NORTH CAROLINA:	
Bridgeport.....(47)	23, 45, 65	Malden.....(124)	32, 54, 68	Charlotte.....(160)	35, 57, 71
Hartford.....(54)	24, 46, 64	New Bedford.....(51)	24, 46, 64	OHIO:	
New Britain.....(122)	31, 53, 69	Newton.....(140)	33, 55, 69	Akron.....(79)	27, 49, 67
New Haven.....(36)	23, 45, 65	Pittsfield.....(170)	37, 59, 71	Canton.....(105)	30, 52, 68
Waterbury.....(75)	27, 49, 67	Quincy.....(171)	37, 59, 71	Cincinnati.....(14)	20, 42, 62
DELAWARE:		Salem.....(132)	33, 55, 69	Cleveland.....(6)	19, 41, 63
Wilmington.....(65)	25, 47, 65	Somerville.....(73)	26, 48, 66	Columbus.....(29)	22, 44, 64
DISTRICT OF COLUMBIA:		Springfield.....(60)	25, 47, 65	Dayton.....(44)	23, 45, 65
Washington.....(17)	21, 43, 63	Taunton.....(173)	37, 59, 71	Hamilton.....(155)	35, 57, 71
FLORIDA:		Worcester.....(34)	22, 44, 64	Lima.....(182)	38, 60, 72
Jacksonville.....(90)	28, 50, 66	MICHIGAN:		Lorain.....(183)	38, 60, 72
Tampa.....(127)	32, 54, 68	Bay City.....(129)	32, 54, 68	Springfield.....(119)	31, 53, 69
GEORGIA:		Detroit.....(9)	19, 41, 63	Toledo.....(30)	22, 44, 64
Atlanta.....(32)	22, 44, 64	Flint.....(126)	32, 54, 68	Youngstown.....(67)	26, 48, 66
Augusta.....(121)	31, 53, 69	Grand Rapids.....(45)	23, 45, 65	OKLAHOMA:	
Macon.....(141)	33, 55, 69	Jackson.....(180)	37, 59, 71	Muskogee.....(172)	37, 59, 71
Savannah.....(89)	28, 50, 66	Kalamazoo.....(136)	33, 55, 69	Oklahoma City.....(78)	27, 49, 67
ILLINOIS:		Lansing.....(169)	37, 59, 71	OREGON:	
Aurora.....(188)	39, 61, 73	Saginaw.....(111)	30, 52, 68	Portland.....(23)	21, 43, 63
Chicago.....(2)	19, 41, 63	MINNESOTA:		PENNSYLVANIA:	
Danville.....(199)	39, 61, 73	Duluth.....(70)	26, 48, 66	Allentown.....(103)	29, 51, 67
Decatur.....(163)	36, 58, 70	Minneapolis.....(18)	21, 43, 63	Altoona.....(108)	30, 52, 68
East St. Louis.....(91)	28, 50, 66	St. Paul.....(28)	21, 43, 63	Chester.....(145)	34, 56, 70
Joliet.....(166)	36, 58, 70	MISSOURI:		Erie.....(84)	27, 49, 67
Peoria.....(87)	28, 50, 66	Joplin.....(186)	38, 60, 72	Harrisburg.....(88)	28, 50, 66
Quincy.....(162)	36, 58, 70	Kansas City.....(21)	21, 43, 63	Johnstown.....(95)	29, 51, 67
Rockford.....(116)	31, 53, 69	St. Joseph.....(74)	27, 49, 67	Lancaster.....(120)	31, 53, 69
Springfield.....(104)	29, 51, 67	St. Louis.....(4)	19, 41, 63	McKeesport.....(135)	33, 55, 69
INDIANA:		Springfield.....(157)	35, 57, 71	New Castle.....(152)	35, 57, 71
Evansville.....(86)	28, 50, 66	MONTANA:		Philadelphia.....(3)	19, 41, 63
Fort Wayne.....(85)	27, 49, 67	Butte.....(143)	34, 56, 70	Chester.....(145)	34, 56, 70
Indianapolis.....(22)	21, 43, 63	NEBRASKA:		Erie.....(84)	27, 49, 67
South Bend.....(93)	29, 51, 67	Lincoln.....(134)	33, 55, 69	Harrisburg.....(88)	28, 50, 66
Terre Haute.....(97)	29, 51, 67	Omaha.....(41)	23, 45, 65	Johnstown.....(95)	29, 51, 67
IOWA:		MISSOURI:		Lancaster.....(120)	31, 53, 69
Cedar Rapids.....(174)	37, 59, 71	Joplin.....(186)	38, 60, 72	McKeesport.....(135)	33, 55, 69
Council Bluffs.....(197)	39, 61, 73	Kansas City.....(21)	21, 43, 63	New Castle.....(152)	35, 57, 71
Davenport.....(133)	33, 55, 69	St. Joseph.....(74)	27, 49, 67	Philadelphia.....(3)	19, 41, 63
Des Moines.....(62)	25, 47, 65	St. Louis.....(4)	19, 41, 63	Chester.....(145)	34, 56, 70
Dubuque.....(151)	35, 57, 71	Springfield.....(157)	35, 57, 71	Erie.....(84)	27, 49, 67
Sioux City.....(112)	31, 53, 69	MONTANA:		Harrisburg.....(88)	28, 50, 66
Waterloo.....(193)	39, 61, 73	Butte.....(143)	34, 56, 70	Johnstown.....(95)	29, 51, 67
KANSAS:		NEBRASKA:		Lancaster.....(120)	31, 53, 69
Kansas City.....(64)	25, 47, 65	Lincoln.....(134)	33, 55, 69	McKeesport.....(135)	33, 55, 69
Topeka.....(131)	33, 55, 69	Omaha.....(41)	23, 45, 65	New Castle.....(152)	35, 57, 71
Wichita.....(98)	29, 51, 67	MISSOURI:		Philadelphia.....(3)	19, 41, 63
KENTUCKY:		Joplin.....(186)	38, 60, 72	Chester.....(145)	34, 56, 70
Covington.....(109)	30, 52, 68	Kansas City.....(21)	21, 43, 63	Erie.....(84)	27, 49, 67
Lexington.....(156)	35, 57, 71	St. Joseph.....(74)	27, 49, 67	Harrisburg.....(88)	28, 50, 66
Louisville.....(27)	21, 43, 63	St. Louis.....(4)	19, 41, 63	Johnstown.....(95)	29, 51, 67
Newport.....(192)	39, 61, 73	Springfield.....(157)	35, 57, 71	Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie.....(84)	27, 49, 67
				Harrisburg.....(88)	28, 50, 66
				Johnstown.....(95)	29, 51, 67
				Lancaster.....(120)	31, 53, 69
				McKeesport.....(135)	33, 55, 69
				New Castle.....(152)	35, 57, 71
				Philadelphia.....(3)	19, 41, 63
				Chester.....(145)	34, 56, 70
				Erie	

INTRODUCTION.

CITY AND STATE.	Page numbers.	CITY AND STATE.	Page numbers.	CITY AND STATE.	Page numbers.
TEXAS:		VIRGINIA:		WEST VIRGINIA:	
Austin.....(189)	39, 61, 73	Lynchburg.....(194)	39, 61, 73	Huntington.....(148)	34, 56, 70
Dallas.....(52)	24, 46, 64	Norfolk.....(72)	26, 48, 66	Wheeling.....(139)	33, 55, 69
El Paso.....(125)	32, 54, 68	Portsmouth.....(164)	36, 58, 70	WISCONSIN:	
Fort Worth.....(69)	26, 48, 66	Richmond.....(39)	23, 45, 65	La Crosse.....(195)	39, 61, 73
Galveston.....(147)	34, 56, 70	Roanoke.....(150)	35, 57, 71	Milwaukee.....(13)	20, 42, 62
Houston.....(68)	26, 48, 66	Everett.....(198)	39, 61, 73	Oshkosh.....(175)	37, 59, 71
San Antonio.....(48)	24, 46, 64	Seattle.....(19)	21, 43, 63	Racine.....(137)	33, 55, 69
UTAH:		Spokane.....(42)	23, 45, 65	Superior.....(138)	33, 55, 69
Salt Lake City.....(53)	24, 46, 64	Tacoma.....(59)	25, 47, 65		

.53170°—14—2

TABLES

(17)

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	ALL CITIES.	GROUP.				
			I	II	III	IV	V
1	Incorporation and fiscal year:						
2	Year of first incorporation as a city.....						
3	Year of latest incorporation.....						
4	Date of close of fiscal year.....						
4	Form of government.....						
5	Population:						
6	Estimated as of July 1, 1913.....	30,194,877	12,896,307	3,524,203	6,427,255	4,132,568	3,214,344
7	Enumerated Apr. 15, 1910.....	27,739,354	11,977,607	3,216,294	5,872,723	3,737,502	2,935,133
8	Area, July 1, 1913:						
9	Total.....acres.	2,944,505.8	567,708.4	499,331.0	736,794.2	553,036.1	587,546.1
9	Land.....acres.	2,677,931.8	555,730.2	392,595.4	665,149.1	518,276.6	546,180.5
9	Water.....acres.	1266,574.0	12,068.2	106,735.6	71,645.1	34,759.5	41,365.6
	VALUATION AND TAXATION.						
10	Assessed valuation of property.....	\$31,077,488,906	\$16,556,506,177	\$3,520,392,974	\$5,571,165,873	\$3,163,929,377	\$2,265,404,505
11	Property subject to the general property tax:						
12	Real property.....	29,482,130,196	15,216,766,006	3,453,328,898	5,454,438,252	3,124,454,716	2,228,142,324
13	Personal property.....	24,939,573,221	13,712,977,281	2,819,922,486	4,164,701,718	2,518,277,141	1,723,694,595
14	Other property.....	4,231,494,031	1,424,707,113	638,406,412	1,171,002,599	551,885,207	445,493,600
15	Property subject to special property taxes.....	1,595,358,710	1,339,830,171	62,064,076	116,727,621	39,474,661	37,202,181
16	Per capita assessed valuation of all property taxed.....	1,029.24	1,283.82	908.92	866.80	785.61	704.78
17	Reported basis of assessment in practice:						
18	On real property (per cent of true value).....						
19	Average rate of general property tax for city purposes—						
20	Per \$1,000 of assessed valuation.....						
21	Total levies of property taxes.....	548,473,168	296,551,028	70,448,074	90,039,312	52,608,201	38,820,555
22	General property taxes.....	540,064,387	289,880,514	70,058,723	89,170,970	52,346,343	38,607,837
23	Special property taxes.....	8,408,781	8,670,512	389,351	868,342	261,858	218,718
24	Per capita levy of property taxes.....	18.16	23.00	19.99	14.01	12.73	12.08
25	Levies of poll and occupation taxes.....	2,452,489	482,804	128,822	779,041	611,348	450,474
	RECEIPTS AND BALANCES.						
26	Receipts during year.....	1,861,972,987	1,064,259,445	220,397,007	201,955,894	150,269,998	117,090,553
27	Revenue receipts:						
28	Classified by division of city government—	866,277,110	442,002,609	113,578,023	157,962,808	87,514,220	65,219,450
29	Receipts of city corporation.....	743,964,522	378,680,070	96,401,155	139,660,031	74,613,514	54,503,852
30	Receipts of school district.....	84,752,014	37,573,773	6,360,891	17,465,540	12,134,327	10,708,483
31	Receipts of other divisions.....	37,560,574	23,741,866	10,216,977	828,237	766,379	7,115
32	Classified by contributor—						
33	Receipts from public.....	846,684,581	426,642,734	111,656,462	155,677,980	86,302,992	64,404,404
34	Receipts from funds and departments of city government.....	19,592,520	13,359,875	1,921,561	2,284,819	1,211,228	815,046
35	Classified by source, as receipts from—						
36	General property taxes.....	525,679,153	280,503,444	66,465,786	85,152,420	49,728,205	37,829,280
37	Special property taxes.....	12,509,904	8,444,521	207,406	1,091,733	983,804	792,345
38	Poll and occupation taxes.....	1,644,036	151,382	104,354	603,474	442,429	343,317
39	Business taxes.....	52,751,053	24,803,980	8,220,775	9,814,012	5,740,487	4,165,799
40	Nonbusiness license taxes.....	4,123,750	2,342,348	530,078	668,948	322,948	230,428
41	Special assessments.....	72,476,110	22,551,323	9,826,428	23,556,994	9,748,550	6,702,824
42	Fines, forfeits, and escheats.....	4,324,203	1,809,140	558,607	801,632	585,377	530,447
43	Subventions and grants.....	34,682,892	8,470,070	10,064,215	8,154,760	4,509,603	3,484,244
44	Donations, gifts, and pension assessments.....	4,272,254	1,912,847	735,353	1,093,712	375,367	154,975
45	Earnings of general departments.....	21,187,056	10,994,069	3,537,350	3,451,056	1,736,670	1,467,011
46	Highway privileges.....	12,572,643	7,818,240	1,010,922	2,433,796	712,232	567,453
47	Rents of investment properties.....	9,035,519	7,300,668	1,445,973	146,778	39,913	102,187
48	Interest.....	24,415,032	16,560,137	2,158,537	3,355,642	1,319,423	1,050,993
49	Earnings of public service enterprises.....	86,572,596	42,339,560	8,585,849	16,737,837	11,269,212	7,640,133
50	Water-supply systems.....	70,906,736	33,570,919	7,767,787	14,452,580	8,791,984	6,323,466
51	All other.....	15,665,860	8,768,841	818,062	2,285,257	2,477,228	1,316,672
52	Nonrevenue receipts:						
53	From sales of investments.....	995,695,877	622,256,886	115,810,074	133,993,086	71,755,778	51,871,103
54	From sales of supplies.....	76,356,637	56,549,020	2,340,354	8,866,610	4,438,125	3,856,519
55	From issue of debt obligations.....	361,261	136,089	20,955	165,222	16,009	22,085
56	From trust and agency transactions.....	636,884,128	420,222,369	51,001,005	84,679,375	46,748,389	34,142,990
57	From counterbalancing transactions.....	80,646,745	38,121,127	18,392,081	12,966,637	6,685,890	4,481,010
58	From general transfers.....	7,903,185	3,295,289	1,328,674	1,896,313	699,032	683,877
59	From general transfers.....	103,543,922	103,632,033	42,640,005	25,418,929	13,103,333	8,684,622
60	Cash balances at beginning of year.....	269,507,350	125,998,812	52,948,271	46,371,320	25,305,134	18,073,813
61	Total receipts and cash balances.....	2,131,570,346	1,190,258,257	282,345,368	338,327,223	184,575,132	136,064,366
62	Per capita receipts from—						
63	All revenues.....	28.69	34.27	32.23	24.58	21.18	20.29
64	Property taxes.....	17.82	22.87	18.94	13.56	12.27	12.02
65	Other taxes.....	1.94	2.12	2.51	1.72	1.57	1.48
66	Special assessments.....	2.40	1.75	2.79	3.67	2.36	2.11
67	Fines, forfeits, and escheats.....	0.14	0.14	0.17	0.12	0.14	0.17
68	Subventions, grants, donations, gifts, and pension assessments.....	1.29	0.81	3.06	1.44	1.18	1.13
69	Earnings of general departments.....	0.70	0.85	1.00	0.54	0.42	0.46
70	Highway privileges, rents, and interest.....	1.53	2.46	1.31	0.92	0.50	0.54
71	Earnings of public service enterprises.....	2.87	3.28	2.44	2.60	2.73	2.38
72	Per cent of all revenue receipts from—						
73	Property taxes.....	62.1	66.7	58.8	55.2	57.9	59.2
74	Other taxes.....	6.8	6.2	7.8	7.0	7.4	7.3
75	Special assessments.....	8.4	5.1	8.7	14.9	11.1	10.4
76	Fines, forfeits, and escheats.....	0.5	0.4	0.5	0.5	0.7	0.8
77	Subventions, grants, donations, gifts, and pension assessments.....	4.5	2.3	9.5	5.9	5.6	5.6
78	Earnings of general departments.....	2.4	2.5	3.1	2.2	2.0	2.2
79	Highway privileges, rents, and interest.....	5.3	7.2	4.1	3.8	2.4	2.7
80	Earnings of public service enterprises.....	10.0	9.6	7.6	10.6	12.9	11.7

1 Water area of New York not reported.

2 Water area contains 1,546 acres of marshland.

TABLES.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913.

GROUP I.—CITIES HAVING OVER 500,000 INHABITANTS.								
1 NEW YORK, N. Y.	2 CHICAGO, ILL.	3 PHILADELPHIA, PA.	4 ST. LOUIS, MO.	5 BOSTON, MASS.	6 CLEVELAND, OHIO.	7 BALTIMORE, MD.	8 PITTSBURGH, PA.	9 DETROIT, MICH.
1653 1901 Dec. 31, 1912 Council.	1837 1875 Dec. 31, 1912 Council.	1701 1887 Dec. 31, 1912 Council.	1822 1876 Apr. 7, 1913 Council.	1822 1909 Jan. 31, 1913 Council.	1836 1891 Dec. 31, 1912 Council.	1796 1898 Dec. 31, 1912 Council.	1816 1901 Jan. 31, 1913 Council.	1824 1883 June 30, 1913 Council.
5,198,888 4,766,883	2,344,018 2,185,283	1,631,956 1,549,008	723,347 687,029	722,465 670,555	622,699 560,663	574,575 558,485	557,773 533,905	520,586 465,766
183,555.0 183,555.0 (1)	122,448.3 118,233.1 4,215.2	84,933.0 83,340.0 1,593.0	39,277.0 39,100.0 177.0	30,295.0 27,612.0 2,683.0	33,172.0 33,002.0 170.0	20,255.0 19,290.0 965.0	26,666.7 24,871.7 1,795.0	27,196.4 26,726.4 470.0
\$9,177,495,629	\$940,450,171	\$1,556,323,614	\$675,739,858	\$1,480,608,820	\$756,831,185	\$723,800,340	\$749,583,440	\$486,763,120
8,204,862,430 7,861,898,890 342,963,540	940,450,171 670,652,219 227,066,472 42,731,480	1,556,323,614 1,554,302,400 2,021,214 36,350,132	593,403,682 483,213,350 98,840,200 287,068,500	1,474,160,700 1,186,491,200 238,278,975	756,831,185 518,552,210 81,730,162	454,387,664 372,551,502 (4)	749,583,440 749,583,440 151,131,050	486,763,120 335,632,070 151,131,050
972,633,199			82,336,176	15,448,120		269,412,676		
1,765.28	401.21	953.66	934.18	2,061.84	1,215.40	1,259.71	1,343.89	935.03
100 100	25 25	100 100	60 40	100 100	100 100	100 100	95 95	75 100
18.34 18.34	41.14 10.28	14.76 14.76	20.30 12.18	14.93 14.93	13.15 13.15	17.91 17.91	19.61 18.63	21.66 16.24
155,554,025 150,506,057 5,048,568	38,917,673 38,917,673 20.92	22,969,234 22,969,234 16.00	12,741,489 12,079,882 12,015,116 661,607 253,349 30.82 405,030	22,268,465 22,015,116 253,349 17.01	10,019,807 10,019,807 10,019,807 10.09	8,843,005 8,136,017 706,988 15.39	14,696,643 14,696,643 14,696,643 26.35 77,774	10,540,085 10,540,085 10,540,085 20.25
625,431,740	166,089,222	63,741,197	26,833,477	57,259,087	43,179,022	22,167,750	33,776,356	25,781,594
205,480,025	74,787,553	40,705,472	21,602,427	34,025,937	15,153,495	14,182,340	21,338,989	14,726,371
205,480,025	40,902,702 14,540,395 19,344,456	32,438,344 8,183,065 83,463	16,991,255 4,611,172	34,025,937	9,057,596 3,926,708 2,169,101	14,182,340 6,311,833 2,958,366	12,008,790 6,311,833 1,186,390	13,539,981 13,539,981 30
196,680,547 8,709,478	74,215,080 572,473	39,946,197 759,275	21,576,498 25,920	32,329,834 1,696,103	14,965,470 188,025	13,415,189 767,151	20,895,080 443,909	14,618,839 107,532
146,172,121 5,000,799	43,198,589	22,421,028	11,792,966 661,607	21,857,282 2,487,822 91,478	9,355,987 12,232	8,434,848 168,717	13,943,023	9,327,600 53,344
6,680,228 803,613 10,839,457 705,370 1,070,611 774,076 1,422,821 1,646,110 2,482,140 9,383,530 17,539,110 11,009,491 6,452,828 6,520,619	8,446,685 996,113 5,807,011 530,606 497,580 744,915 304,897 2,287,475 3,793,173 572,513 860,676 4,997,573 7,277,926 6,452,828 825,098	2,184,012 104,891 530,606 164,550 2,761,641 108,538 24,137 2,123,122 621,600 3,142,151 1,484,976 2,651,641 2,465,706 2,973,566 185,846	1,989,101 173,771 2,325,532 195,377 108,923 325,834 589,708 853,075 120,004 141,706 333,689 1,946,371 3,262,412 1,673,672 1,404,481 289,191	1,139,049 105,628 556,882 108,923 47,770 578,020 55,412 650,583 120,004 871,221 555,727 3,262,412 1,673,672 1,404,481 396,856	1,478,294 49,322 933,981 5,990 281,579 562,291 55,412 282,372 10,179 571,361 41,472 35,381 932,868 817,722 1,843,781 1,734,491 1,446,925 1,603,415 131,076	1,227,123 25,890 61,098 5,990 562,291 870,450 30,020 7,894 1,941,958 571,361 467,644 120,802 13,928 932,868 817,722 1,734,491 1,358,954 1,341,012 17,042	839,708 54,743 530,871 905,885 39,738 116,557 870,450 29,253 843,855 120,802 156 234,578 46,472 1,314,822 1,314,822 1,341,012 17,042	818,880 28,347 905,885 39,738 904,979 40 29,253 42 120,802 43 156 234,578 46,472 1,314,822 1,314,822 1,341,012 17,042
419,951,715 47,244,511	91,301,669 1,842,104 30,325	23,035,725 785,593	5,231,050 5,189,755 5,169	23,233,150 1,202,361 21,427 79,816	28,025,527 1,202,361 252	7,985,410 1,738	12,437,367 2,247,887	11,055,223 1,548,882
339,197,834 17,185,025 1,089,957 14,353,488	35,030,064 5,429,943 584,047 48,421,096	8,511,690 3,764,876 76,812 9,896,754	404,235 2,405,052 37,431 2,297,055	11,267,408 3,299,772 116,989 6,633,799	9,757,724 3,221,152 64,357 13,460,268	6,523,224 1,352 64,357 1,394,487	6,315,308 842,972 95,267 2,935,933	3,214,882 1,990,083 62,223 4,239,153
27,689,346	24,533,350	21,913,553	10,303,827	12,617,201	15,272,464	1,875,360	10,386,818	1,406,893
653,121,086	190,622,572	\$5,654,750	37,137,304	69,876,288	58,451,486	24,043,110	44,163,174	27,188,487
30.52 29.09 1.44 2.08 0.14 0.53	31.91 18.43 4.03 2.48 0.21 0.45	24.94 13.74 1.44 0.33 0.10 1.76	29.86 17.22 2.99 3.21 0.17 0.48	47.10 33.70 1.85 0.77 0.15 0.87	24.34 15.04 2.45 1.50 0.07 0.54	24.68 14.97 2.18 0.11 0.01 1.03	38.26 25.00 1.60 0.97 0.21 1.57	28.29 18.02 1.63 1.61 0.08 1.79
0.27 2.60 3.37	0.98 2.23 3.10	1.30 3.22 3.06	0.82 1.30 3.67	1.18 4.07 4.52	1.04 0.99 2.69	0.49 2.68 3.21	3.48 2.33 3.11	1.62 0.68 2.61
73.6 3.6 5.3 0.3 1.3	57.8 12.6 7.8 0.7 1.4	55.1 5.8 1.3 0.4 7.1	57.7 10.0 10.8 0.6 1.6	71.5 4.0 1.6 0.3 1.8	61.8 10.1 6.2 0.3 2.2	60.7 8.8 0.4 4.2	65.3 4.2 2.5 0.5 4.1	63.7 5.8 6.6 0.3 6.3
0.7 6.6 8.5	3.1 7.0 9.7	5.2 4.4 12.3	2.7 8.6 9.6	4.3 4.1 11.0	2.0 10.9 13.0	0.91 6.1 8.1	5.7 2.4 9.2	72 73 74

* Valuation of personal property included with that of real property. † For property subject to the general property tax. ‡ Less than one-twentieth or 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.						
		10 BUFFALO, N. Y.	11 SAN FRANCISCO, CAL.	12 LOS ANGELES, CAL.	13 MILWAUKEE, WIS.	14 CINCINNATI, OHIO.	15 NEWARK, N. J.	16 NEW ORLEANS, LA.
1	Incorporation and fiscal year:							
2	Year of first incorporation as a city.....	1832	1850	1851	1846	1819	1836	1805
3	Year of latest incorporation.....	1891	1912	1911	1874	1908	1836	1912
4	Date of close of fiscal year.....	June 30, 1913 Council.	June 30, 1913 Council.	June 30, 1913 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Commission.
5	Form of government:							
6	Population:							
7	Estimated as of July 1, 1913.....	446,889	440,995	412,466	408,683	398,452	379,211	355,958
8	Enumerated Apr. 15, 1910.....	425,715	416,912	319,198	373,857	363,591	347,469	339,075
9	Area, July 1, 1913:							
10	Total.....	26,083.0	81,280.0	68,877.0	15,731.9	43,923.2	14,976.0	169,323.0
11	Land.....	24,894.0	29,760.0	67,884.0	15,407.9	43,906.1	14,826.0	125,440.0
12	Water.....	2,089.0	51,520.0	993.0	324.0	17.1	150.0	43,883.0
13	VALUATION AND TAXATION.							
14	Assessed valuation of property.....	\$382,173,797	\$526,247,536	\$366,351,415	\$460,548,763	\$525,826,770	\$383,864,182	\$235,504,586
15	Property subject to the general property tax:							
16	Real property.....	336,080,105	526,247,536	366,351,415	460,548,763	525,826,770	383,864,182	235,504,586
17	Personal property.....	329,079,105	461,282,132	314,400,700	368,664,865	375,065,680	301,209,664	187,177,355
18	Other property.....	7,001,000	64,965,404	51,950,715	91,883,898	150,761,090	82,654,518	68,387,231
19	Property subject to special property taxes.....	46,093,692						
20	Per capita assessed valuation of all property taxed.....	855.19	1,193.32	888.20	1,126.91	1,319.67	1,012.27	661.78
21	Reported basis of assessment in practice—							
22	On real property (per cent of true value).....	75	50	50	90	100	100	75
23	On personal property (per cent of true value).....	75	20	25	90	100	100	75
24	Average rate of general property tax for city purposes—							
25	Per \$1,000 of assessed valuation.....	26.31	22.00	30.72	14.89	14.39	17.84	22.00
26	Per \$1,000 of estimated true valuation.....	19.73	11.00	15.36	13.40	14.39	17.84	16.50
27	Total levies of property taxes.....	9,145,029	11,577,446	11,395,058	6,859,113	7,583,515	6,846,602	5,182,421
28	General property taxes.....	8,841,431	11,577,446	11,395,058	6,859,113	7,583,515	6,846,602	5,182,421
29	Special property taxes.....	303,598						
30	Per capita levy of property taxes.....	20.46	26.25	27.63	16.78	19.03	18.05	14.56
31	Levies of poll and occupation taxes.....						80,468	48,354
32	RECEIPTS AND BALANCES.							
33	Receipts during year.....	22,033,676	31,086,443	34,802,402	16,881,587	30,959,060	39,574,563	16,569,022
34	Revenue receipts:							
35	Classified by division of city government—							
36	Receipts of city corporation.....	13,271,432	15,164,353	20,382,614	10,107,150	13,159,516	10,284,501	7,890,963
37	Receipts of school district.....	11,864,668	15,164,353	13,334,644	7,957,505	9,315,747	8,503,911	7,890,963
38	Receipts of other divisions.....	1,406,764		4,615,527	2,432,443	2,149,645	1,589,405	1,780,680
39	Classified by contributor—							
40	Receipts from public.....	13,022,861	15,162,153	19,766,548	10,022,793	12,801,931	9,929,697	7,875,665
41	Receipts from funds and departments of city government.....	248,571	2,200	616,066	84,357	357,585	354,894	21,298
42	Classified by source, as receipts from—							
43	General property taxes.....	8,945,509	10,539,975	11,510,039	6,859,937	7,345,477	4,809,715	5,170,496
44	Special property taxes.....	209,745				2,393	2,716	
45	Poll and occupation taxes:						56,000	48,354
46	Business taxes.....	731,243	1,229,460	814,316	912,974	1,136,499	662,369	900,492
47	Nonbusiness license taxes.....	42,605	54,269	152,801	74,486	77,471	30,351	29,516
48	Special assessments.....	690,667	1,599,291	4,094,369	615,769	329,589	988,315	
49	Fines, forfeits, and escheats.....	41,638	41,444	169,562	52,493	27,137	25,216	100,208
50	Subventions and grants.....	300,511	818,753	735,970	432,993	174,598	1,340,013	198,371
51	Donations, gifts, and pension assessments.....	76,788	38,989	91,804	29,241	146,263	14,157	231,817
52	Earnings of general departments.....	568,110	454,152	557,134	235,548	445,845	338,451	228,195
53	Highway privileges.....	190,197	66,192	69,367	331,139	331,139	238,233	59,395
54	Rents of investment properties.....	16,983	99,881	49,309	2,420	1,268,823		8,557
55	Interest.....	331,074	77,728	181,438	65,698	674,700	434,250	140,782
56	Earnings of public service enterprises.....	1,126,362	144,219	1,956,509	825,591	1,199,522	1,344,805	771,780
57	Water-supply systems.....	1,051,191	5,114	1,897,212	822,219	1,171,486	1,285,475	365,992
58	All other.....	75,171	139,105	59,297	3,372	28,036	59,380	405,788
59	Nonrevenue receipts:							
60	From sales of investments.....	8,762,244	15,922,090	14,419,788	6,774,437	17,799,544	29,289,972	8,672,059
61	From sales of supplies.....	595,600		12,000	12,250	465,817	1,047,870	94,855
62	From issue of debt obligations.....							
63	From trust and agency transactions.....	5,645,521	13,598,405	2,077,210	3,340,404	3,441,043	18,298,730	1,628,464
64	From counterbalancing transactions.....	730,238	2,033,956	6,286,335	1,567,485	2,149,948	183,371	
65	From general transfers.....	106,603	174,060	550,840	14,482	53,263	219,053	97,674
66	Cash balances at beginning of year.....	1,684,241	115,669	5,493,403	1,839,816	11,682,464	6,574,371	6,682,695
67	Total receipts and cash balances.....	3,460,967	6,771,799	15,789,926	1,540,698	10,612,315	3,567,277	8,529,438
68	Per capita receipts from—							
69	All revenues.....	29.70	34.39	49.42	24.73	33.03	27.12	22.19
70	Property taxes.....	20.49	23.90	27.01	16.79	18.44	12.60	14.55
71	Other taxes.....	1.73	2.91	2.34	2.42	3.05	1.97	2.75
72	Special assessments.....	1.55	3.63	9.93	1.51	0.83	2.61	
73	Fines, forfeits, and escheats.....	0.09	0.09	0.41	0.13	0.07	0.07	0.28
74	Subventions, grants, donations, gifts, and pension assessments.....	0.84	1.95	2.01	1.13	0.81	3.57	1.21
75	Earnings of general departments.....	1.27	1.03	1.35	0.58	1.12	0.89	0.64
76	Highway privileges, rents, and interest.....	1.20	0.55	0.73	0.17	5.71	1.77	0.59
77	Earnings of public service enterprises.....	2.52	0.33	4.74	2.02	3.01	3.55	2.17
78	Per cent of all revenue receipts from—							
79	Property taxes.....	69.0	69.5	56.5	67.9	55.8	46.8	65.6
80	Other taxes.....	5.8	8.5	4.7	9.8	9.2	7.3	12.4
81	Special assessments.....	5.2	10.5	20.1	6.1	2.5	9.6	
82	Fines, forfeits, and escheats.....	0.3	0.3	0.8	0.5	0.2	0.2	1.3
83	Subventions, grants, donations, gifts, and pension assessments.....	2.8	5.7	4.1	4.6	2.4	13.2	5.4
84	Earnings of general departments.....	4.3	3.0	2.7	2.3	3.4	3.8	2.9
85	Highway privileges, rents, and interest.....	4.1	1.6	1.5	0.7	17.3	6.5	2.6
86	Earnings of public service enterprises.....	8.5	1.0	9.6	8.2	9.1	13.1	9.8

1 For property subject to the general property tax.

TABLES.

21

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP II—Continued.		GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS.									
17 WASHINGTON, D. C.	18 MINNEAPOLIS, MINN.	19 SEATTLE, WASH.	20 JERSEY CITY, N. J.	21 KANSAS CITY, MO.	22 INDIAN- APOLIS, IND.	23 PORTLAND, OREG.	24 PROVI- DENCE, R. I.	25 DENVER, COLO.	26 ROCHESTER, N. Y.	27 LOUISVILLE, KY.	28 ST. PAUL, MINN.
1802 1878 June 30, 1913 Commission.	1867 1881 Dec. 31, 1912 Council.	1869 1889 Dec. 31, 1912 Council.	1827 1889 Nov. 30, 1912 Commission.	1853 1903 Apr. 21, 1913 Council.	1831 1905 Dec. 31, 1912 Council.	1851 1903 Dec. 31, 1912 Council.	1832 1866 Sept. 30, 1912 Council.	1859 1911 Dec. 31, 1912 Commission.	1834 1908 Dec. 31, 1912 Council.	1824 1893 Aug. 31, 1912 Council.	1854 1910 Dec. 31, 1912 Council.
348,077 331,069	333,472 301,408	295,226 237,194	287,709 267,779	273,943 248,381	253,668 238,650	246,569 207,214	240,156 224,326	237,855 213,381	235,968 218,149	233,216 223,923	231,533 214,744
44,316.9 38,408.4 5,908.5	33,920.0 32,069.0 1,351.0	60,466.0 37,431.0 22,985.0	12,288.0 8,320.0 3,985.0	38,193.0 37,448.0 750.0	22,201.1 21,936.3 324.8	34,242.0 32,775.0 1,467.0	11,701.0 11,351.5 348.0	37,600.0 37,028.0 572.0	13,351.5 12,876.3 475.2	17,527.4 14,974.1 2,553.3	35,480.0 33,388.0 2,092.0
\$371,321,397	\$268,494,528	\$212,929,048	\$257,644,605	\$193,345,032	\$218,048,140	\$298,941,430	\$313,063,860	\$133,987,715	\$217,908,888	\$192,414,861	\$167,423,292
371,321,397 339,198,990 32,122,407	252,524,144 163,843,995 88,680,149	212,929,048 176,975,528 85,955,520	257,644,605 190,857,512 17,162,393	193,345,032 123,987,880 53,848,102	218,048,140 163,341,010 54,707,130	298,941,430 226,792,520 72,148,910	313,063,860 199,193,440 113,870,420	133,987,715 99,339,750 34,647,965	188,809,650 180,687,350 8,122,300	192,414,861 180,888,099 10,006,866	158,443,926 104,180,969 54,262,957
15,970,384										29,099,238	8,979,366
1,066.78	805.15	721.24	895.50	705.79	859.58	1,212.40	1,303.59	563.25	923.47	825.05	723.11
67 100	50 30	45 45	100 100	50 50	60 60	60 70	100 100	50 50	80 80	70 70	60 30
15.00 10.00	24.57 12.28	20.18 9.08	13.86 13.86	23.39 11.70	15.90 9.54	14.30 8.58	12.69 12.69	30.77 15.38	20.35 16.28	17.90 12.53	17.20 10.32
5,569,821 5,569,821	6,289,069 6,203,316 85,753	4,307,235 4,307,235 17.07	3,570,954 3,570,954	4,522,586 4,522,586	3,466,965 3,466,965	4,325,286 4,325,286	3,971,861 3,971,861	4,122,333 4,122,333	3,961,734 3,842,596 119,138	3,444,226 2,724,483 14.77	2,754,127 2,724,483 11.90
16.00	14.59	12.41	16.51	13.67	17.54	16.54	16.54	17.33	16.79	14.77	25
17,145,270	20,345,074	18,423,487	11,590,805	14,253,978	7,309,262	16,370,512	10,954,027	13,510,743	18,438,077	11,212,629	7,682,060
14,438,046	8,873,358	11,404,021	6,123,182	10,347,308	5,846,592	9,626,973	6,159,900	6,299,765	6,352,455	5,597,021	4,507,051
14,438,046	8,115,318	9,462,981 1,941,090	6,123,182	8,335,328 2,011,980	4,268,445 1,578,147	6,843,289 2,197,280	6,159,900	6,299,765	6,203,988	5,597,021	4,507,051
758,040						580,404			148,467		30
14,350,454 78,592	8,715,360 157,998	11,095,279 308,742	5,881,298 241,884	10,320,245 27,063	5,845,932 600	9,550,080 76,884	5,858,006 301,894	6,226,457 73,308	6,341,508 10,947	5,588,557 8,464	4,489,079 17,972
5,557,090	5,718,548 82,642	3,925,810	2,726,818	4,154,876	3,178,940	4,132,350	4,064,703	4,056,217	3,713,097 119,138	3,373,634	2,686,930 29,452
1,353,493	485,929 12,930 410,920 94,323 800,306 15,881 400,897 40,398	374,793 7,309 1,007,508 89,586 262,694 90,413 300,018 16,011	517,711 15,942 183,757 5,593 83,905 14,701 59,478 82,368 4,330	506,005 109,084 3,392,644 28,846 178,992 40,804 252,044 138,839 1,516	365,999 91,932 997,371 14,356 324,692 622,138 63,942 234,915 3,582	468,462 60,532 3,355,808 45,315 454,475 7,827 63,172 36,916 100	302,231 15,321 80,110 6,930 32,090 91,745 115 236,514 100	399,791 22,428 900,337 6,930 32,090 86,130 100,514 236,514 27,150	239,745 11,338 1,048,154 23,165 32,090 86,130 34,133 236,514 47,825	515,082 44,326 404,693 17,045 13,740 253,602 155,649 25,783 191,253 500	432,617 6,739 338,998 40,476 17,045 155,649 21,918 68,277 117,011 674
2,535	250,572 706,554 658,785 47,769	96,131 1,763,106 510,507 510,513 194	262,426 1,365,181 855,651 1,747,159 907,555	113,614 223,968 285,760 780,608 49,809	32,523 25,570 846,831 809,608 66,223	161,185 25,570 846,831 809,608 46,624	353,628 850,232 850,232 4,196 29,011	117,912 33,207 711,080 611,526 99,554	101,824 720,632 720,632 708,473 18,159	145,099 459,358 454,568	27,509 46 47,770
2,707,224 44,020	11,471,716 73,942	7,019,466 20,914	5,467,623 1,365,181	3,906,670 1,223,968 1,747,159 18,920	1,462,670 43,240 1,724,999 278	6,743,539 182,470 1,724,999 756	4,794,127 1,724,999 50,100	7,210,978 1,724,999 166,237	12,085,622 1,412,105	5,615,608 2,785,522	3,175,009 50
25,962	3,025,206 978,476 42,716 1,616,050	6,321,762 404,040 69,983 58,324	2,673,689 1,944,000 94,334 592,429	1,462,791 590,553 49,612 681,993	374,552 25,307 54,289 344,700	6,160,962 484,928 26,178 319,755	874,217 484,928 43,837 1,688,835	4,277,104 922,107 36,755 1,908,830	10,976,544 816,825 53,807 89,261	1,354,439 88,879 109,547 2,706,378	2,323,384 45,959 109,547 417,567
549,441	2,126,410	4,893,444	1,511,279	2,338,843	1,027,704	4,582,674	1,004,051	1,066,367	2,777,113	2,232,690	1,028,297
17,604,711	22,471,484	23,317,431	13,102,084	16,592,821	8,336,966	20,953,186	11,958,108	14,577,110	21,215,190	13,445,310	8,710,357
41.48	26.61	38.63	21.28	37.77	23.05	39.04	25.65	26.48	26.92	24.00	19.47
15.97	17.40	13.30	9.48	15.17	12.53	16.76	16.93	17.05	16.24	14.47	11.73
4.05	1.50	1.29	1.86	2.46	1.87	2.15	1.41	1.77	1.06	2.40	1.90
1.18	3.29	13.60	0.64	12.38	3.93	13.61	0.33	3.82	4.44	1.74	1.68
0.27	0.11	0.19	0.02	0.11	0.06	0.18	0.03	0.10	0.06	0.07	0.17
16.71	1.06	3.20	2.94	0.80	3.73	1.87	0.13	0.81	0.51	1.20	0.77
1.15	0.93	0.45	0.21	0.92	0.25	0.23	0.68	1.50	0.35	0.29	0.51
0.12	0.80	0.62	1.39	1.46	0.57	0.80	2.57	1.29	1.24	0.72	0.73
2.03	1.53	5.97	4.75	4.47	0.10	3.43	3.57	0.14	3.01	3.12	1.98
38.5	65.4	34.4	44.5	40.2	54.4	42.9	66.0	64.4	60.3	60.3	67
9.8	5.6	3.4	8.7	6.5	8.1	5.5	5.5	6.7	4.0	10.0	9.7
2.8	12.4	35.2	3.0	32.8	17.1	34.9	1.3	14.4	16.5	7.2	8.6
0.7	0.4	0.5	0.1	0.3	0.2	0.5	0.1	0.4	0.2	0.3	0.9
40.3	4.0	8.3	13.8	2.1	16.2	4.8	0.5	3.1	1.9	5.0	3.9
2.8	3.5	1.2	1.0	2.4	1.1	0.6	2.6	5.6	1.3	1.2	72
0.3	3.0	1.6	6.6	3.9	2.5	2.1	10.0	4.9	4.6	3.0	73
4.9	5.8	15.5	22.3	11.8	0.4	8.8	13.9	0.5	11.2	13.0	10.2

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		29 COLUMBUS, OHIO.	30 TOLEDO, OHIO.	31 OAKLAND, CAL.	32 ATLANTA, GA.	33 BIRMINGHAM, ALA.	34 WORCESTER, MASS.	35 SYRACUSE, N. Y.
1 Incorporation and fiscal year:								
2 Year of first incorporation as a city.....	1816	1837	1854	1847	1871	1848	1848	
3 Year of latest incorporation.....	1834	1837	1911	1874	1871	1894	1901	
4 Date of close of fiscal year.....	Dec. 31, 1912	Dec. 31, 1912	June 30, 1913	Dec. 31, 1912	Sept. 30, 1912	Nov. 30, 1912	Dec. 31, 1912	
5 Form of government:	Council.	Council.	Commission.	Council.	Commission.	Council.	Council.	
6 Population:								
7 Estimated as of July 1, 1913.....	199,417	180,412	175,201	173,713	158,200	154,941	146,480	
8 Enumerated April 15, 1910.....	181,511	168,497	150,174	154,839	132,685	145,988	137,249	
9 Area, July 1, 1913:								
10 Total.....	14,307.0	18,265.6	38,561.0	16,847.7	30,912.0	24,634.0	11,583.6	
11 Land.....	14,149.6	16,025.8	31,591.0	16,815.7	30,881.2	23,731.0	11,083.6	
12 Water.....	157.4	2,240.0	6,970.0	32.0	30.8	908.0	500.0	
13 VALUATION AND TAXATION.								
14 Assessed valuation of property.....	\$247,576,390	\$223,939,440	\$129,467,400	\$154,827,487	\$85,119,638	\$153,883,558	\$151,068,069	
15 Property subject to the general property tax.....								
16 Real property.....	247,576,390	223,939,440	129,467,400	154,827,487	85,119,638	153,368,900	136,992,105	
17 Personal property.....	179,654,500	159,351,610	115,858,500	107,942,043	65,221,080	118,915,600	131,947,052	
18 Other property.....	67,921,890	40,837,050	13,608,900	46,885,444	18,031,673	34,453,300	5,045,053	
19 Property subject to special property taxes.....								
20 Per capita assessed valuation of all property taxed.....	1,241.50	1,241.27	738.96	891.28	538.05	993.18	1,031.33	
21 Reported basis of assessment in practice—								
22 On real property (per cent of true value).....	100	100	50	60	50	100	85	
23 On personal property (per cent of true value).....	100	100	50	60	50	100	90	
24 Average rate of general property tax for city purposes—								
25 Per \$1,000 of assessed valuation.....	10.82	11.08	20.61	12.50	10.00	14.80	16.63	
26 Per \$1,000 of estimated true valuation.....	10.82	11.08	10.30	7.50	5.00	14.80	14.14	
27 Total levies of property taxes.....	2,681,101	2,486,681	2,668,535	1,935,344	851,196	2,278,712	2,349,349	
28 General property taxes.....	2,681,101	2,486,681	2,668,535	1,935,344	851,196	2,269,860	2,278,673	
29 Special property taxes.....							8,852	70,676
30 Per capita levy of property taxes.....	13.44	13.78	15.23	11.14	5.38	14.71	16.01	
31 Levies of poll and occupation taxes.....				15,609	15,609	88,780	88,780	
32 RECEIPTS AND BALANCES.								
33 Receipts during year.....	12,984,342	7,331,400	7,040,335	4,473,134	3,501,469	8,460,697	7,868,408	
34 Revenue receipts.....								
35 Classified by division of city government—								
36 Receipts of city corporation.....	4,668,244	4,060,484	5,236,158	3,665,334	2,107,403	4,039,122	3,510,835	
37 Receipts of school district.....	3,454,807	2,985,864	4,100,227	3,665,334	2,107,403	4,039,122	3,435,425	
38 Receipts of other divisions.....	1,213,437	1,074,620	1,126,545	9,286			75,410	
39 Classified by contributor—								
40 Receipts from public.....	4,494,000	3,973,815	5,230,158	3,573,748	2,057,310	3,844,909	3,510,345	
41 Receipts from funds and departments of city government.....	174,244	86,669	6,000	91,586	50,093	194,213	490	
42 Classified by source, as receipts from—								
43 General property taxes.....	2,615,453	2,533,667	2,669,736	1,954,047	723,466	2,216,108	2,253,032	
44 Special property taxes.....						374,195	66,074	
45 Poll and occupation taxes.....						88,780	88,780	
46 Business taxes.....	312,820	318,090	267,072	319,351	508,868	198,863	174,666	
47 Nonbusiness license taxes.....	33,199	5,646	32,034		25,417	4,456	9,402	
48 Special assessments.....	517,142	447,989	1,416,012	519,422	397,799	175,791	433,316	
49 Fines, forfeits, and escheats.....	12,516	3,594	37,665	92,024	71,924	5,737	8,497	
50 Subventions and grants.....	84,212	82,426	705,707	102,539	219,390	19,226	62,458	
51 Donations, gifts, and pension assessments.....	14,398	12,593	11,740		821	29,568	15,859	
52 Earnings of general departments.....	293,853	44,274	44,144	164,344	94,005	253,532	43,797	
53 Highway privileges.....	6,255	3,503	6,691	51,437	6,776	19,669	6,518	
54 Rents of investment properties.....	2,426	9,943		1,679	585	1,788	219	
55 Interest.....	170,240	207,271	15,544	8,226	20,426	203,321	41,227	
56 Earnings of public service enterprises.....	605,730	391,488	29,213	436,656	37,426	448,188	395,770	
57 Water-supply systems.....	493,522	357,267		433,369	19,938	423,580	387,760	
58 All other.....	110,208	34,221	29,213	3,287	17,488	24,608	8,010	
59 Nonrevenue receipts.....	8,316,098	3,270,916	1,804,177	807,800	1,484,066	4,421,575	4,357,573	
60 From sales of investments.....	1,362,603	317,140		95,000	9,270	577,091	22,054	
61 From sales of supplies.....		2,785					1,875	
62 From issue of debt obligations.....	3,382,239	1,562,879	1,360,585	463,708	983,965	2,319,270	3,063,352	
63 From trust and agency transactions.....	121,004	13,430	173,105	950	20,874	471,350	865,228	
64 From counterbalancing transactions.....	67,634	55,897	145,119	4,504	31,603	35,960	59,082	
65 From general transfers.....	3,382,618	1,318,785	120,368	243,638	438,354	1,017,904	345,982	
66 Cash balances at beginning of year.....	1,436,730	2,491,668	1,681,281	849,390	515,497	700,884	1,183,196	
67 Total receipts and cash balances.....	14,421,072	9,823,068	8,721,616	5,322,524	4,106,966	9,161,581	9,051,604	
68 Per capita receipts from—								
69 All revenues.....	23.41	22.51	29.89	21.10	13.32	26.07	23.97	
70 Property taxes.....	13.12	14.04	15.24	11.25	4.57	16.72	15.83	
71 Other taxes.....	1.74	1.79	1.71	1.93	3.38	1.89	1.26	
72 Special assessments.....	2.59	2.48	8.08	2.99	2.51	1.13	2.96	
73 Fines, forfeits, and escheats.....	0.06	0.02	0.21	0.53	0.45	0.04	0.06	
74 Subventions, grants, donations, gifts, and pension assessments.....	0.49	0.53	4.09	0.59	1.40	0.31	0.53	
75 Earnings of general departments.....	1.47	0.25	0.25	0.95	0.59	1.64	0.30	
76 Highway privileges, rents, and interest.....	0.90	1.22	0.13	0.35	0.18	1.45	0.33	
77 Earnings of public service enterprises.....	3.04	2.17	0.17	2.51	0.24	2.89	2.70	
78 Per cent of all revenue receipts from—								
79 Property taxes.....	56.0	62.4	51.0	53.3	34.3	64.1	66.1	
80 Other taxes.....	7.4	8.0	5.7	9.1	25.4	7.2	5.2	
81 Special assessments.....	11.1	11.0	27.0	14.2	18.9	4.4	12.3	
82 Fines, forfeits, and escheats.....	0.3	0.1	0.7	2.5	3.4	0.1	0.2	
83 Subventions, grants, donations, gifts, and pension assessments.....	2.1	2.3	13.7	2.8	10.5	1.2	2.2	
84 Earnings of general departments.....	6.3	1.1	0.8	4.5	4.5	6.3	1.2	
85 Highway privileges, rents, and interest.....	3.8	5.4	0.4	1.7	1.3	5.6	1.4	
86 Earnings of public service enterprises.....	13.0	9.6	0.6	11.9	1.8	11.1	11.3	

1 Valuation of personal property included with that of real property.

2 Valuation of other property included with that of personal property.

TABLES.

23

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.													
36 NEW HAVEN, CONN.	37 MEMPHIS, TENN.	38 SCRANTON, PA.	39 RICHMOND, VA.	40 PATERSON, N. J.	41 OMAHA, NEBR.	42 SPOKANE, WASH.	43 FALL RIVER, MASS.	44 DAYTON, OHIO.	45 GRAND RAPIDS, MICH.	46 NASHVILLE, TENN.	47 BRIDGE- PORT, CONN.		
1784 1905 Dec. 31, 1912 Council.	1849 1909 Dec. 31, 1912 Commission.	1866 1901 Jan. 31, 1913 Council.	1782 1867 June 30, 1913 Council.	1851 1871 June 30, 1913 Council.	1857 1905 Dec. 31, 1912 Commission.	1883 1910 Dec. 31, 1912 Commission.	1854 1903 Dec. 31, 1912 Commission.	1841 1903 Dec. 31, 1912 Commission.	1850 1905 Mar. 31, 1913 Council.	1806 1883 Mar. 31, 1913 Council.	1836 1907 Mar. 31, 1913 Council.		
141,915 133,605 14,340.0 11,460.0 2,830.0	140,351 131,105 12,719.0 12,352.0 367.0	138,621 129,867 12,508.9 12,361.7 147.2	133,185 127,628 7,028.0 6,388.0 640.0	132,236 125,600 5,357.0 5,157.0 200.0	131,093 124,096 15,680.0 15,400.0 280.0	128,327 104,402 25,120.0 24,819.0 301.0	123,982 119,295 26,156.0 21,723.0 4,433.0	122,079 116,577 10,637.0 10,061.0 576.0	120,695 112,571 11,040.0 10,731.0 309.0	113,822 110,364 11,768.0 11,508.0 255.0	112,144 102,054 11,426.0 9,330.0 2,096.0	5 6 7 8 9	
\$139,779,146	\$110,519,277	\$81,555,630	\$148,768,790	\$101,998,413	\$32,749,722	\$89,799,772	\$97,935,957	\$150,005,610	\$93,235,238	\$77,161,306	\$105,965,619	10	
139,779,146 120,756,217 19,022,929	110,519,277 83,160,560 18,332,600 9,020,117	81,555,630 81,555,630 (1) (2)	148,768,790 85,932,370 62,836,420	101,998,413 84,972,288 17,021,125	32,749,722 23,493,008 9,256,714	89,799,772 70,975,775 18,823,997	96,505,350 57,777,950 38,727,400	150,005,610 110,540,960 36,249,160 3,215,490	93,235,238 63,270,010 29,965,228 5,724,837	77,161,306 83,064,144 22,901,475	105,965,619 83,064,144 17,173,089 5,724,837	11 12 13 14	
984.95	787.45	588.34	1,117.01	771.30	249.82	699.77	789.92	1,228.76	772.49	677.91	944.91	16	
90 90	60 40	80 80	75 75	100 100	20 20	42 42	100 100	100 100	75 75	75 75	100 100	17 18	
16.12 14.51	15.80 9.48	15.41 12.33	14.00 10.50	11.00 11.00	65.60 13.12	17.50 7.35	16.48 16.48	10.40 10.40	17.01 12.76	14.76 11.07	15.81 15.81	19 20	
2,253,648 2,253,648	1,746,205 1,746,205	1,256,772 1,256,772	2,082,763 2,082,763	1,121,928 1,121,928	2,148,400 2,148,400	1,576,078 1,576,078	1,618,537 1,590,605	1,567,100 1,567,100	1,585,987 1,585,987	1,138,689 1,138,689	1,675,807 1,675,807	21 22	
15.88 52,178	12.44 62,132	9.07 16,430	15.64 8.48	8.48 25,020	16.39 12.28	12.28 13.05	12.84 63,016	13.14 10.00	10.00 52,308	14.94 52,308	24 25		
4,469,864	5,776,152	2,440,163	5,487,125	7,268,135	13,663,785	7,272,264	4,306,282	4,238,622	5,378,717	2,142,294	2,107,070	26	
2,606,715	3,315,090	1,850,581	3,553,158	1,977,911	3,705,008	4,071,421	2,349,379	2,206,596	2,708,386	2,085,703	1,852,454	27	
2,566,310 31,735 8,670	3,315,090	1,101,866 748,715	3,553,158	1,977,911	2,681,380 1,023,628	3,195,465 875,956	2,349,379	1,554,886 651,710	1,863,232 845,154	2,085,703	1,852,454	28 29 30	
2,606,180 535	3,311,342 3,748	1,818,245 32,336	3,412,622 140,536	1,061,671 16,240	3,696,670 8,338	4,047,070 24,342	2,338,019 11,360	2,193,872 12,724	2,677,294 31,092	2,067,312 18,391	1,830,122 22,332	31 32	
2,067,430 61,537	1,649,202	1,124,805	2,077,339	1,073,267	1,893,584	1,502,652	1,572,500 122,276	1,492,444 54,698	1,584,342	1,060,940	1,432,254 30,304	33 34 35	
30,268	40,000	12,196	7,000	7,000	539,301	205,662	147,237	83,763	80,134	90,008	143,128	36	
173,199	222,398	277,931	193,374	189,342	11,488	12,732	5,059	1,317	12,746	3,920	8,720	37	
13,939	8,978	7,228	8,015	11,488	1,07,069	422,289	1,158,427	12,843	204,924	371,818	28,656	70,948	38
48,512	407,815	198,940	62,753	107,069	4,061	34,460	19,462	8,198	4,448	9,479	18,825	15,854	39
25,569	24,189	10,304	29,533	419,092	65,720	473,502	5,708	58,745	237,861	336,934	59,630	40	
73,669	289,047	112,442	80,283	419,092	419,092	7,134	2,500	9,575	1,000	6,276	41	42	
13,810	5,000	7,739	11,820	13,650	11,023	164,752	51,157	34,837	88,508	42,179	33,854	43	
51,981	122,036	7,747	33,663	44,721	54,051	227,797	30,769	10,908	24,299	22,026	165,294	375	
8,501	3,426	10,000	107,924	69,031	27	1,978	253	1,864	3,997	216	25,184	44	
1,737	7,800	2,800	3,114	60,204	31,865	60,204	31,865	108,141	49,141	22,755	34,537	45	
27,910	27,950	50,360	132,276	39,026	471,384	250,034	227,677	277,476	319,192	68	46	47	
2,599	456,342	285	800,868	137	381,839	470,979	229,250	200,994	230,229	302,833	16,359	48	
438,167	277,341	523,527	523,527	779	905	20,784	20,683	47,247	47,247	47,247	68	48	
2,599	18,175	285	137	779	779	1,956,903	2,032,026	2,670,331	56,591	254,616	33,900	50	
1,863,149 37,825	2,461,002	589,582 24,000	1,933,067 19,839	5,285,224 500	9,958,777 532,634	3,200,843 61,174	1,029,200 62,712	733,538 1,463,768	1,590	32,523	152,958	51	
484,415	1,577,931	533,545	769,243	4,250,700	8,696,755	2,919,333	1,029,200	1,047,777	409,226	27,019	27,019	53	
154,620	28,650	9,183	573,023	321,843	42,301	165,977	12,883	14,918	45,200	6,883	1,538	54	
12,242	10,895	9,876	13,691	132,508	11,558	481,420	209,952	209,952	17,185	17,185	39,203	55	
1,174,047	834,586	22,228	1,125,726	447,310	275,057	1,646,352	675,405	883,047	314,037	997,621	280,162	56	
185,313	747,574	726,529	544,710	286,263	1,489,563	1,489,563	675,405	883,047	314,037	997,621	280,162	57	
4,655,177	6,523,726	3,166,692	6,031,835	7,549,398	15,153,348	8,918,616	4,981,687	5,121,660	5,692,754	3,139,915	2,387,232	57	
18.37	23.62	13.35	26.68	14.96	28.26	31.73	18.95	18.08	22.44	18.32	16.52	58	
15.00	11.75	8.11	15.60	8.12	14.44	11.71	13.67	12.23	13.13	9.32	12.92	59	
1.57	1.65	2.35	1.60	1.57	4.21	1.64	0.79	0.75	0.83	1.62	1.62	60	
0.34	3.55	1.44	0.47	0.81	3.22	9.03	0.10	1.68	3.08	0.25	0.63	61	
0.18	0.17	0.07	0.22	0.03	0.26	0.15	0.07	0.04	0.08	0.14	0.14	62	
0.62	2.10	0.87	0.69	3.27	0.59	3.75	0.07	0.56	1.98	2.96	0.50	63	
0.37	0.88	0.06	0.25	0.34	0.41	1.28	0.41	0.29	0.73	0.37	0.30	64	
0.27	0.28	0.46	1.83	0.82	2.21	0.49	0.98	0.63	0.39	1.65	0.31	65	
0.02	3.25	(4)	6.01	(4)	2.91	3.68	2.02	1.86	2.30	2.80	(4)	66	
81.7	49.7	60.8	58.5	54.3	51.1	36.9	72.1	67.6	58.5	50.9	78.2	67	
8.6	7.0	17.6	6.0	10.5	14.9	5.2	8.7	4.4	3.3	4.5	9.8	68	
1.9	15.0	10.8	1.8	5.4	11.4	28.5	0.5	9.3	13.7	1.4	3.8	69	
1.0	0.7	0.6	0.8	0.2	0.9	0.5	0.3	0.2	0.3	0.8	0.9	70	
3.4	8.9	6.5	2.6	21.9	2.1	11.8	0.3	3.1	8.8	16.2	3.6	71	
2.0	3.7	0.4	0.9	2.3	1.5	4.0	2.2	1.6	3.3	2.0	1.8	72	
1.5	1.2	3.4	6.8	5.5	10.3	7.8	5.1	3.5	1.8	9.0	1.9	73	
0.1	13.8	(6)	22.5	(6)	11.6	11.6	10.6	10.3	10.2	15.3	(6)	74	

^a For property subject to the general property tax.^b Less than one-half of 1 cent.^c Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
	48 SAN ANTONIO, TEX.	49 LOWELL, MASS.	50 CAMBRIDGE, MASS.	51 NEW BEDFORD, MASS.	52 DALLAS, TEX.	53 SALT LAKE CITY, UTAH.	54 HARTFORD, CONN.
Incorporation and fiscal year:							
1 Year of first incorporation as a city.....	1837	1836	1846	1847	1856	1851	1734
2 Year of latest incorporation.....	1903	1911	1909	1847	1907	1888	1880
3 Date of close of fiscal year.....	May 31, 1913 Council.	Dec. 31, 1912 Commission.	Mar. 31, 1913 Council.	Dec. 2, 1912 Council.	May 1, 1913 Commission.	Dec. 31, 1912 Commission.	Mar. 1, 1913 Council.
Form of government:							
Population:							
5 Estimated as of July 1, 1913.....	110,679	100,885	109,045	107,766	107,369	105,713	105,107
6 Enumerated Apr. 15, 1910.....	96,614	106,204	104,839	96,652	92,104	92,777	98,915
Area, July 1, 1913:							
7 Total.....	23,040.0	9,098.0	4,180.8	20,873.0	10,657.0	31,753.6	11,070.9
8 Land.....	22,860.0	8,308.0	4,014.3	12,206.0	10,541.8	31,053.6	10,180.9
9 Water.....	180.0	790.0	166.5	8,667.0	115.2	700.0	910.0
VALUATION AND TAXATION.							
10 Assessed valuation of property.....	\$92,332,035	\$84,792,243	\$115,947,300	\$101,744,559	\$94,833,500	\$62,288,818	\$144,214,901
11 Property subject to the general property tax.....	92,332,035	84,105,585	115,780,500	100,195,000	94,833,500	62,288,818	95,281,659
12 Real property.....	92,332,035	65,397,220	97,326,300	62,403,800	69,046,700	45,697,874	81,601,680
13 Personal property.....		18,708,305	18,454,200	37,791,200	25,786,800	16,571,734	13,079,979
14 Other property.....						19,210	
15 Property subject to special property taxes.....		636,658	166,800	1,549,559			48,933,242
16 Per capita assessed valuation of all property taxed.....	834.23	771.65	1,063.30	944.12	888.25	589.23	1,372.08
17 Reported basis of assessment in practice ⁶ —							
17 On real property (per cent of true value).....	80	100	100	100	60	33	80
18 On personal property (per cent of true value).....	80	100	100	100	60	40	80
19 Average rate of general property tax for city purposes—							
19 Per \$1,000 of assessed valuation.....	16.00	16.41	18.01	16.77	19.20	22.70	19.66
20 Per \$1,000 of estimated true valuation.....	12.80	16.41	18.01	16.77	11.52	7.57	15.73
21 Total levies of property taxes.....	1,476,920	1,303,268	2,088,610	1,700,184	1,820,803	1,413,955	2,362,324
22 General property taxes.....	1,476,920	1,303,221	2,085,207	1,680,063	1,820,803	1,413,955	1,872,932
23 Special property taxes.....		13,047	3,403	29,121			489,332
24 Per capita levy of property taxes.....	13.34	12.68	19.15	15.86	16.96	13.38	22.48
25 Levies of poll and occupation taxes.....	14,618	50,388	56,220	56,352		20,024	57,182
RECEIPTS AND BALANCES.							
26 Receipts during year.....	1,761,800	4,235,445	5,397,718	6,867,799	4,733,699	3,664,618	4,441,458
27 Revenue receipts.....	1,659,772	2,114,654	3,132,348	2,676,250	2,986,937	2,914,393	3,208,598
28 Classified by division of city government—							
28 Receipts of city corporation.....	1,188,969	2,114,654	3,132,348	2,676,250	2,986,937	2,002,752	2,805,177
29 Receipts of school district.....	470,803					911,641	403,419
30 Receipts of other divisions.....							
31 Classified by contributor—							
31 Receipts from public.....	1,659,772	2,100,199	3,051,509	2,652,152	2,968,493	2,911,570	3,174,070
32 Receipts from funds and departments of city government.....		14,455	80,839	24,098	18,444	2,823	34,526
33 Classified by source, as receipts from—							
33 General property taxes.....	1,396,156	1,389,725	2,057,443	1,688,409	1,814,938	1,357,548	1,865,141
34 Special property taxes.....		144,736	244,611	296,527			438,461
35 Poll and occupation taxes.....	12,024	38,000	35,738	40,929		20,042	88,761
36 Business taxes.....	39,308	115,191	3,328	90,270	45,978	332,104	76,506
37 Nonbusiness license taxes.....	8,814	1,296	1,427	1,250	1,354	18,520	2,575
38 Special assessments.....		39,795	52,028	51,516	586,556	493,330	45,448
39 Fines, forfeits, and escheats.....	19,225	5,982	5,748	4,599	35,997	11,286	12,501
40 Subventions and grants.....	138,656	3,793	8,235	15,257	121,218	308,503	59,161
41 Donations, gifts, and pension assessments.....	2,351	88	1,316			6,552	3,505
42 Earnings of general departments.....	22,320	60,045	64,427	55,425	53,303	34,082	55,683
43 Highway privileges.....	4,502	10,098	82,391	10,187	12,342	2,643	64,193
44 Rents of investment properties.....			208		473	2,585	15,439
45 Interest.....	3,342	60,914	154,453	95,512	45,356	11,698	74,648
46 Earnings of public service enterprises.....	13,065	244,991	420,695	317,369	269,422	315,500	406,594
47 Water-supply systems.....		231,278	399,738	285,079	269,422	294,469	401,752
48 All other.....	13,065	13,713	20,957	32,290		21,031	4,842
49 Nonrevenue receipts.....	102,037	2,120,791	2,265,370	4,191,549	1,746,762	750,225	1,232,862
50 From sales of investments.....		42,851	361,975	321,826	32,750	1,160	61,395
51 From sales of supplies.....			306			6,301	
52 From issue of debt obligations.....	72,408	1,748,587	877,534	3,067,960	1,414,044	719,784	531,527
53 From trust and agency transactions.....	105	276,857	296,111	365,560	10,221	12,183	23,119
54 From counterbalancing transactions.....	603	3,496	26,262	20,908	154,261	3,314	26,881
55 From general transfers.....	28,921	49,000	703,182	415,295	135,486	7,477	589,940
56 Cash balances at beginning of year.....	709,720	168,929	204,365	410,699	1,094,420	639,784	367,093
57 Total receipts and cash balances.....	2,471,529	4,404,374	5,602,083	7,278,498	5,328,119	4,304,402	4,808,551
Per capita receipts from—							
All revenues.....	15.00	19.24	28.73	24.83	27.82	27.57	30.53
Property taxes.....	12.61	13.96	21.11	18.42	16.90	12.84	21.92
Other taxes.....	0.54	1.41	0.37	1.28	0.44	3.51	1.60
Special assessments.....		0.36	0.48	0.48	5.46	4.67	0.43
Fines, forfeits, and escheats.....	0.17	0.05	0.05	0.04	0.34	0.11	0.12
Subventions, grants, donations, gifts, and pension assessments.....	1.27	0.04	0.09	0.14	1.13	2.98	0.60
Earnings of general departments.....		0.20	0.55	0.59	0.54	0.50	0.53
Highway privileges, rents, and interest.....	0.07	0.65	2.18	0.98	0.54	0.16	1.47
Earnings of public service enterprises.....	0.12	2.23	3.86	2.94	2.51	2.98	3.87
Per cent of all revenue receipts from—							
Property taxes.....	84.1	72.6	73.5	74.2	60.8	46.6	71.8
Other taxes.....	3.6	7.3	1.3	5.2	1.6	12.7	5.2
Special assessments.....		1.9	1.7	1.9	19.6	16.9	1.4
Fines, forfeits, and escheats.....	1.2	0.3	0.2	0.2	1.2	0.4	0.4
Subventions, grants, donations, gifts, and pension assessments.....	8.5	0.2	0.3	0.6	4.1	10.8	2.0
Earnings of general departments.....		1.3	2.1	2.2	1.8	1.2	1.7
Highway privileges, rents, and interest.....	0.5	3.4	7.6	3.9	1.9	0.6	4.8
Earnings of public service enterprises.....	0.8	11.6	13.4	11.9	9.0	10.8	12.7

¹ No water area reported.² Contains 1,460 acres of marshland.

TABLES.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP III—Continued.				GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS.									
55 TRENTON, N. J.	56 ALBANY, N. Y.	57 READING, PA.	58 CAMDEN, N. J.	59 TACOMA, WASH.	60 SPRING- FIELD, MASS.	61 LYNN, MASS.	62 DES MOINES, IOWA.	63 LAWRENCE, MASS.	64 KANSAS CITY, KANS.	65 WILMING- TON, DEL.	66 YONKERS, N. Y.		
1792 1874 Feb. 28, 1913 Commission.	1686 1908 Dec. 31, 1912 Council.	1847 1889 Apr. 5, 1913 Council.	1828 1871 June 30, 1913 Council.	1875 1909 Dec. 31, 1912 Commission.	1852 1852 Nov. 30, 1912 Council.	1850 1911 Dec. 31, 1912 Commission.	1851 1907 Mar. 31, 1913 Commission.	1853 1911 Dec. 31, 1912 Commission.	1886 1910 Dec. 31, 1912 Commission.	1832 1832 June 30, 1913 Council.	1872 1895 Dec. 31, 1912 Council.		
104,451 96,815 4,903.0 4,490.0 413.0	102,344 100,253 10,070.1 9,774.4 295.7	101,628 96,071 4,122.0 4,122.0 (1)	100,581 94,538 5,030.0 5,030.0 555.0	98,742 83,743 27,920.0 25,168.0 2,752.0	97,654 88,926 24,661.0 23,461.0 1,200.0	96,099 89,336 7,248.0 6,948.0 305.0	94,238 86,368 35,309.2 34,423.2 886.0	93,471 85,892 4,577.0 4,185.0 392.0	91,687 82,331 10,436.8 9,846.8 590.0	90,953 87,411 6,515.0 4,026.0 2,489.0	90,156 79,803 11,840.0 11,440.0 400.0		
\$74,204,651	\$103,792,737	\$56,241,525	\$59,714,371	\$73,299,008	\$151,960,100	\$81,529,354	\$21,971,883	\$75,493,315	\$80,367,010	\$59,720,483	\$87,000,771	10	
74,204,651 64,496,465 9,708,186	92,502,108 87,389,458 5,112,650	56,241,525 56,241,525 4,847,445	59,714,371 54,866,926 13,837,642	73,299,008 59,461,366 27,406,926	151,021,096 123,614,170 799,635	80,708,363 64,195,830 17,455,438 3,716,810 9,877,870	21,971,883 15,721,100 19,406,145 2,194,145	75,360,742 55,721,100 19,082,995 8,877,870	90,367,010 59,720,483 57,526,388 2,856,900	79,841,820 76,984,920 12,285,900	11		
11,290,629				939,004	820,986		132,573		(4)	7,158,951	15		
710.43	1,014.16	553.41	593.69	742.33	1,556.11	848.39	233.15	807.67	985.60	656.61	965.00	16	
100 100	90 75	75 100	100	60 60	100 100	100 100	25 25	100 100	100 100	80 100	100 100	17	
14.37 14.37	16.59 14.93	15.00 11.25	13.10 13.10	17.48 10.49	13.61 13.61	16.62 16.62	69.90 17.48	15.05 15.05	12.24 12.24	15.10 12.08	24.72 24.72	19	
1,066,074 1,066,074	1,612,104 1,534,907	843,623 843,623	782,258 782,258	1,296,316 1,296,316	2,082,643 2,068,088	1,357,199 1,341,272	1,535,835 1,535,835	1,125,512 1,124,179	1,125,308 1,125,308	903,574 902,042	1,995,414 1,973,904	21	
10.21 21,884	77,197 15.75	8.30 55,350	7.78 21,855	13.13 53,718	21.33 53,718	14.12 56,934	16.30 43,966	12.16 12.27	9.93 10.91	1.532 2,081	21,510 22.13	24	
4,282,288	4,472,606	2,134,799	3,922,837	7,598,224	4,896,369	4,533,886	2,107,997	4,586,502	3,430,374	2,479,319	6,100,742	26	
2,182,437	2,270,922	1,370,793	1,611,456	3,883,673	3,098,101	2,039,311	1,831,894	1,752,156	2,191,721	1,231,137	2,462,975	27	
2,182,437	2,270,922	1,011,213 359,580	1,611,456	3,058,968 728,732 98,973	3,098,101	2,039,311	1,063,439 768,455	1,752,156 1,695,602 496,119	1,231,137	2,462,975	28		
2,123,358 59,079	2,250,082 20,840	1,367,593 3,200	1,578,028 33,428	3,700,761 182,912	3,006,162 91,939	2,013,437 25,874	1,831,894	1,743,397 8,759	2,140,260 51,461	1,229,843 1,294	2,453,661 9,314	31	
1,099,515	1,324,835 78,099	844,416	804,660	1,219,821	1,968,614 236,085	1,322,382 106,200	1,548,531	1,202,816 123,454	1,254,905	819,673 832	1,815,418 21,510	33	
13,130	126,778 11,584 151,918 12,194 316,371 13,217 34,415 39,242	17,500 135,553 184,308 2,097 44,404 8,723 10,577 21 1,053	7,808 79,353 61,729 3,284 74,076 4,550 21,577 38,386 867	130,501 141,422 21,465 4,615 232,061 5,515 29,985 34,678 2,228	112,678 6,680 992,552 14,813 406,686 1,025 120,537 14,534 857	6,809 6,564 41,331 11,405 4,708 5,165 120,537 6,386 75	123,775 1,236 51,594 9,875 4,882 6,386 76,072 27,795 507	121,071 8,572 16,537 16,027 34,420 2,170 76,072 42,233 507	57,990 1,212 33,819 7,221 6,203 1,400 6,633 5,253 529	1,557 7,759 43,592 7,373 43,603 17,860 10,159 22,873 1,259	103,307 8,655 161,882 3,552 38,800 42,480 10,159 10,910 440	36	
80,373	83,277 389,028 283,700 385,658 3,370	11,919 255,848 255,848 5,211	46,757 277,608 272,397 511	57,203 477,694 402,967 580,160	53,921 477,694 465,909 11,785	51,766 338,413 310,232 28,181	12,483 20,891 158,182 20,891	15,812 165,928 158,182 12,746	23,034 267,996 267,996 12,746	8,918 258,366 254,571 3,795	26,191 257,064 253,288 3,776	46	
2,099,831	2,201,684 137,651	764,006 22,000	2,311,381 79,400	3,714,551 779,020	1,798,268 36,000	2,494,575 460 328,524	276,103 2,834,346 118,165	1,238,653 7,228	1,248,182	3,637,767 11,200	49		
149,270 775,822 500,996 5,160 668,613	993,875 492,415 12,185 654,752	587,565 26,419 722 127,297	1,175,443 374,120 36,036 1,067,336	1,714,367 117,792 32,839 80,953	1,287,302 360,714 5,203 344,024	1,555,124 261,700 30 30	237,448 10,001 21,076 21,149	2,433,622 248,393 13,017 164,730	1,023,294 32,817 10,584 1,049,627	195,608 175 1,272 1,049,627	3,155,215 341,679 12,444 117,229	51	
787,536	1,331,010	367,796	191,763	2,256,016	1,221,791	241,649	413,084	82,779	537,461	309,802	210,660	56	
5,069,804	5,803,616	2,502,595	4,114,600	9,854,240	6,118,160	4,775,535	2,521,081	4,669,281	3,967,835	2,789,121	6,311,402	57	
20.89	22.19	13.49	16.02	39.33	31.73	21.22	19.44	18.75	23.90	13.54	27.32	58	
10.53	13.71	8.31	8.00	12.35	22.58	14.37	16.43	14.19	13.69	8.02	20.38	59	
1.45	1.41	0.99	1.58	1.39	1.71	0.58	1.40	1.59	0.79	0.13	1.24	60	
1.45	1.80	0.61	0.21	10.05	0.42	0.54	0.18	0.36	5.16	0.48	1.80	61	
0.12	0.02	0.03	0.05	0.15	0.12	0.10	0.17	0.08	0.16	0.08	0.04	62	
3.16	0.52	0.73	2.35	4.17	0.06	0.12	0.39	0.08	0.55	0.62	0.58	63	
0.33	0.10	0.14	0.21	0.30	1.23	0.79	0.29	0.45	0.06	0.25	0.12	64	
1.15	0.82	0.17	0.86	0.95	0.71	0.70	0.35	0.22	0.58	0.11	0.31	65	
2.72	3.80	2.52	2.76	9.96	4.89	3.52	0.22	1.78	2.92	2.84	2.85	66	
50.4	61.8	61.6	49.9	31.4	71.2	70.1	84.5	75.7	57.3	66.6	74.6	67	
6.9	6.4	7.3	9.9	3.5	5.4	2.8	7.2	8.5	3.3	0.9	4.5	68	
7.0	8.1	4.5	1.3	25.6	1.3	2.5	0.9	1.9	21.6	3.5	6.6	69	
0.6	0.1	0.2	0.3	0.4	0.4	0.5	0.9	0.4	0.7	0.6	0.1	70	
15.1	2.3	5.4	14.7	10.6	0.2	0.6	2.0	0.4	2.3	4.6	2.1	71	
1.6	0.5	1.0	1.3	0.8	3.9	3.7	1.5	2.4	0.2	1.9	0.4	72	
5.5	3.7	1.2	5.3	2.4	2.2	3.3	1.8	1.2	2.4	0.8	1.1	73	
13.0	17.1	18.7	17.2	25.3	15.4	16.6	1.1	9.5	12.2	21.0	10.4	74	

³ Personal property is not assessed.

⁴ Horses and mules are taxed \$1 each.

⁶ For property subject to the general property tax.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		67 YOUNGSTOWN, OHIO.	68 HOUSTON, TEX.	69 FORT WORTH, TEX.	70 DULUTH, MINN.	71 SCHENEC- TADY, N. Y.	72 NORFOLK, VA.	73 SOMERVILLE, MASS.
1 Incorporation and fiscal year:								
2 Year of first incorporation as a city.....	1868	1839	1872	1870	1798	1845	1871	
3 Year of latest incorporation.....	1868	1905	1907	1900	1909	1906	1899	
4 Date of close of fiscal year.....	Dec. 31, 1912	Feb. 28, 1913	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	June 30, 1913	Dec. 31, 1912	
5 Form of government:	Council.	Commission.	Commission.	Commission.	Council.	Council.	Council.	
6 Population:								
7 Estimated as of July 1, 1913.....	89,949	89,721	89,460	86,749	86,305	85,005	82,302	
8 Enumerated Apr. 15, 1910.....	79,066	78,800	73,312	78,466	72,826	67,452	77,236	
9 Area, July 1, 1913:								
10 Total.....	7,142.0	10,171.5	10,768.0	43,116.8	5,075.0	5,966.6	2,700.0	
11 Land.....	6,992.4	10,031.4	10,553.4	37,715.2	5,000.0	4,773.8	2,600.0	
12 Water.....	150.0	140.1	214.6	5,401.6	75.0	1,192.8	100.0	
VALUATION AND TAXATION.								
13 Assessed valuation of property.....	\$137,272,100	\$96,273,850	\$62,451,780	\$47,507,603	\$56,828,899	\$69,206,480	\$60,632,540	
14 Property subject to the general property tax:								
15 Real property.....	137,272,100	96,273,850	62,451,780	43,601,841	53,837,977	67,482,490	69,572,901	
16 Personal property.....	99,716,620	75,605,330	44,643,715	32,747,380	51,139,127	47,772,440	62,601,600	
17 Other property.....	37,555,480	20,668,520	17,808,065	10,854,461	2,608,850	11,854,170	6,911,301	
18 Property subject to special property taxes.....				3,905,762	2,990,922	1,723,990	59,639	
19 Per capita assessed valuation of all property taxed.....	1,526.11	1,073.04	698.10	547.64	658.47	814.15	846.06	
20 Reported basis of assessment in practice ¹ —								
21 On real property (per cent of true value).....	100	40	55	50	92	66	100	
22 On personal property (per cent of true value).....	100	40	55	33	80	40	100	
23 Average rate of general property tax for city purposes—								
24 Per \$1,000 of assessed valuation.....	7.51	15.00	19.30	29.00	20.39	15.47	16.45	
25 Per \$1,000 of estimated true valuation.....	7.51	6.00	10.62	14.50	18.76	10.21	16.45	
26 Total levies of property taxes.....	1,030,913	1,444,108	1,205,319	1,279,165	1,109,587	1,068,027	1,145,775	
27 General property taxes.....	1,030,913	1,444,108	1,205,319	1,264,453	1,007,588	1,043,391	1,144,054	
28 Special property taxes.....				14,712	11,999	24,136	1,121	
29 Per capita levy of property taxes.....	11.48	16.10	13.47	14.75	12.86	12.56	13.92	
30 Levies of poll and occupation taxes.....		8,765				9,548	45,642	
RECEIPTS AND BALANCES.								
31 Receipts during year.....	3,504,183	7,381,814	2,698,252	2,974,924	2,873,188	3,246,994	3,073,420	
32 Revenue receipts:								
33 Classified by division of city government—								
34 Receipts of city corporation.....	1,724,982	2,144,864	2,070,742	2,496,861	1,697,121	1,839,700	1,775,107	
35 Receipts of school district.....	1,274,174	2,144,864	2,070,742	1,820,474	1,697,121	1,839,700	1,775,167	
36 Receipts of other divisions.....	450,808			676,387				
37 Classified by contributor—								
38 Receipts from public.....	1,716,957	2,144,864	2,044,008	2,443,764	1,664,810	1,793,954	1,774,656	
39 Receipts from funds and departments of city government.....	8,025		26,734	53,097	32,811	45,746	511	
40 Classified by source, as receipts from—								
41 General property taxes.....	909,543	1,401,859	1,083,790	1,298,811	1,048,763	1,025,134	1,148,305	
42 Special property taxes.....			8,765	14,712	12,060		78,030	
43 Poll and occupation taxes.....		36,284	31,919	234,447	106,700	2,247	33,082	
44 Business taxes.....	107,493		4,811	20,996	3,818	6,522	913	
45 Nonbusiness license taxes.....	1,391	6,537	540,089	229,848	254,526		60,308	
46 Special assessments.....	309,515							
47 Fines, forfeits, and escheats.....	13,418	23,345	14,930	19,270	5,050	1,386	2,136	
48 Subventions and grants.....	38,057	170,905	85,408	73,869	37,963	51,059	8,615	
49 Donations, gifts, and pension assessments.....	177		1,500	10,127	5,043	3,963	6,000	
50 Earnings of general departments.....	30,560	68,045	32,747	23,517	18,295	21,634	168,568	
51 Highway privileges.....	2,345	123,221		989	263	39,150	9,874	
52 Rents of investment properties.....	1,125	840	3,892	265	762	528	1,305	
53 Interest.....	32,544	40,894	30,216	9,461	33,011	47,109	4,062	
54 Earnings of public service enterprises.....	218,814	264,169	241,440	580,549	170,867	233,318	249,648	
55 Water-supply systems.....	215,934	241,810	241,440	290,757	158,547	197,888	249,648	
56 All other.....	2,830	22,359	269,792	12,320	35,428			
57 Nonrevenue receipts:								
58 From sales of investments.....	1,779,201	5,236,950	627,510	478,063	1,176,067	1,407,294	1,298,253	
59 From sales of supplies.....	76,401		39,758	43,000	147,787	25,250		
60 From issue of debt obligations.....				2,040	182			
61 From trust and agency transactions.....	1,363,235	4,518,062	258,677	413,150	682,218	1,253,430	1,115,815	
62 From counterbalancing transactions.....	9,564		680	5,414	216,923	2,744	171,734	
63 From general transfers.....	13,552	30,400	21,894	12,847	5,475	18,564	4,674	
64 Cash balances at beginning of year.....	326,963	678,924	306,501	1,612	123,482	107,306	6,030	
65 Total receipts and cash balances.....	735,598	937,135	1,024,192	426,303	370,673	130,714	110,434	
66 Per capita receipts from—								
67 All revenues.....	19.18	23.91	23.15	28.78	19.66	21.64	21.57	
68 Property taxes.....	10.11	15.62	12.11	15.14	12.29	12.06	14.91	
69 Other taxes.....	1.88	0.57	0.41	2.94	1.28	4.90	0.45	
70 Special assessments.....	3.44		6.04	2.65	2.95		0.73	
71 Fines, forfeits, and escheats.....	0.15	0.26	0.17	0.22	0.06	0.02	0.03	
72 Subventions, grants, donations, gifts, and pension assessments.....	0.43	1.90	0.97	0.97	0.50	0.65	0.18	
73 Earnings of general departments.....	0.34	0.76	0.37	0.27	0.21	0.25	2.05	
74 Highway privileges, rents, and interest.....	0.40	1.84	0.38	0.12	0.39	1.02	0.19	
75 Earnings of public service enterprises.....	2.43	2.94	2.70	6.46	1.98	2.74	3.03	
76 Per cent of all revenue receipts from—								
77 Property taxes.....	52.7	65.4	52.3	52.6	62.5	55.7	69.1	
78 Other taxes.....	9.8	2.4	1.8	10.2	6.5	22.6	2.1	
79 Special assessments.....	17.9		26.1	9.2	15.0		3.4	
80 Fines, forfeits, and escheats.....	0.8	1.1	0.7	0.8	0.3	0.1	0.1	
81 Subventions, grants, donations, gifts, and pension assessments.....	2.2	8.0	4.2	3.4	2.5	3.0	0.8	
82 Earnings of general departments.....	1.8	3.2	1.6	0.9	1.1	1.2	0.5	
83 Highway privileges, rents, and interest.....	2.1	7.7	1.6	0.4	2.0	4.7	0.8	
84 Earnings of public service enterprises.....	12.7	12.3	11.7	22.5	10.1	12.7	14.1	

¹ For property subject to the general property tax.

TABLES.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.											
74 ST. JOSEPH, MO.	75 WATERBURY, CONN.	76 ELIZABETH, N. J.	77 UTICA, N. Y.	78 OKLAHOMA CITY, OKLA.	79 AKRON, OHIO.	80 TROY, N. Y.	81 MANCHESTER, N. H.	82 HOBOKEN, N. J.	83 WILKES- BARRE, PA.	84 ERIE, PA.	85 FORT WAYNE, IND.
1853 1910 Apr. 21, 1913 Council.	1853 1896 Dec. 31, 1912 Council.	1855 1868 June 30, 1913 Council.	1832 1908 Dec. 31, 1912 Council.	1891 1891 June 30, 1913 Commission.	1836 1865 Dec. 31, 1912 Council.	1816 1911 Dec. 31, 1912 Council.	1846 1846 Dec. 31, 1912 Council.	1855 1855 May 5, 1913 Council.	1871 1898 Apr. 1, 1913 Council.	1851 1889 Apr. 7, 1913 Council.	1839 1904 Dec. 31, 1912 Council.
81,450 77,403 8,880.0 8,480.0 400.0	80,289 73,141 18,048.0 17,981.0 67.0	80,272 73,409 6,230.0 6,191.0 39.0	80,246 74,419 8,108.8 7,969.0 139.8	78,960 64,205 11,440.0 11,401.0 39.0	77,624 69,067 7,347.0 7,259.0 88.0	77,382 76,813 6,035.2 5,964.8 70.4	74,311 70,063 21,700.0 20,119.5 1,580.5	73,884 70,324 1,220.0 830.0 390.0	72,102 67,105 3,433.0 3,233.0 200.0	71,004 66,525 4,919.6 4,739.6 180.0	70,500 63,933 7,161.0 7,040.0 121.0
\$39,230,530	\$69,204,926	\$61,825,462	\$56,103,838	\$90,656,684	\$93,967,200	\$63,865,466	\$65,118,287	\$68,503,173	\$51,493,518	\$26,527,310	\$35,220,470
39,230,530 26,423,500 10,351,940 2,455,090	67,894,921 55,550,390 12,344,581 3,205,367	61,825,462 51,491,203 7,128,892 3,205,367	44,565,159 39,591,709 4,973,450	90,656,684 68,262,299 16,164,101 6,230,284	98,967,200 55,301,090 38,666,110	50,030,540 56,655,219 2,375,321	65,118,287 55,343,400 9,774,887	68,503,173 64,836,573 3,666,600	51,493,518 51,493,518 3,666,600	26,527,310 27,583,620 7,636,850	35,220,470 12,500 14,000
1,310,005		11,538,679			4,834,926						
481,65	861,95	770,20	699,15	1,148,13	1,210,54	825,33	876,29	927,17	714,18	373,60	499,58
50	90	100	70	75	100	98	100	100	60	50	50
50	75	100	70	75	100	98	100	100	60	50	40
24.00	15.06	11.34	22.37	16.00	10.30	23.87	12.09	11.94	12.75	24.99	18.70
12.00	13.55	11.34	15.66	12.00	10.30	23.39	12.09	11.94	7.65	12.50	9.35
944,187 944,187	1,035,393 1,022,293	701,415 701,415	1,069,510 996,857	1,491,916 1,491,916	967,862 967,862	1,445,494 1,409,494	787,687 787,687	818,241 818,241	656,542 656,542	662,797 662,797	658,623 658,623
11.59	13.100 12.90 35,124	8.74 16,771	13.33	18.89	12.47	18.68	10.60 28,413	11.07 1,343	9.11 34,173	9.33	9.34 33,360
1,823,365	2,066,988	3,157,308	3,535,540	3,730,406	5,964,408	3,346,821	2,268,205	3,807,899	1,102,207	1,687,940	2,051,457
1,405,208	1,377,803	1,468,109	1,545,486	2,187,752	1,321,728	1,925,376	1,244,925	1,600,343	956,517	1,198,824	1,498,454
941,334 463,064	1,349,325 28,538	1,468,109	1,545,486	1,676,916 510,836	919,813 401,915	1,779,834 96,793	1,244,925 48,749	1,600,343	548,621 407,896	833,830 364,994	1,142,257 356,197
1,405,128 170	1,374,306 3,557	1,440,965 27,144	1,542,312 3,174	2,174,743 13,000	1,316,965 4,763	1,920,020 5,356	1,198,191 46,734	1,501,155 9,188	955,262 1,255	1,180,949 17,875	1,441,258 57,196
919,812	885,005	772,440	992,537 64,893	1,046,202	750,446	1,387,758 36,108	771,843 56,961	928,485	681,611	632,158	621,004
27,128	10,000					15,154	636		33,000	9,795	
145,075	80,496	150,483	107,035	18,785	108,205	104,450	153,881	126,911	84,050	26,701	
13,125	1,707	1,532	3,560	6,655	496	3,908	6,704	4,226	5,166	2,581	
236,436	51,428	144,370	154,710	807,937	199,636	55,825	987	2,247	80,485	372,948	
9,056	11,549	4,267	2,627	46,660	12,595	491	1,192	3,123	2,530	3,883	
43,063	49,938	268,228	34,674	26,715	34,310	35,220	4,551	282,850	49,940	52,772	
4,164	5,358	2,331	4,665	14,390	31,321	7,049	2,958	2,202	8,000	1,482	
10,892	15,113	32,401	160,179	61,514	21,421	11,394	10,734	17,257	3,474	21,920	
6,894	24	42,204	11	4,566	8,042	1,007	23,507	36,055	82	4,178	
1,401	150			1,690					25		
9,115	24,882	38,951	18,586	25,106	35,591	20,810	30,696	21,187	10,073	31,357	
3,025	212,187	852	2,009	143,612	135,157	237,065	160,676	224,408	1,934	273,937	
3,925		852	2,009	143,402	131,195	235,523	146,591	215,948	8,460	268,060	
418,067 12,550	689,125 12,000	1,689,199 4,500	1,990,054 219,713	1,542,744 299,289	4,642,680 789,248	1,421,445 35,557	1,023,280 88,855	2,207,556 17,500	145,690	489,116 86,655	553,003
12,713	437,070	709,225	1,097,525	653,090	2,908,077	1,236,432	574,918	945,103	137,038	333,069	128,178
115,047	93,719	324,838	341,513	570,905	5,258	19,121	209,184	491,066	5,745	4,541	330,531
12,272	64,067	10,347	9,738	13,784	36,778	6,110	2,760	5,351	978	3,834	10,667
264,585	82,269	550,289	319,914	5,676	903,319	124,225	147,563	748,536	1,929	58,151	65,453
316,088	474,371	433,083	101,337	382,293	761,236	710,815	478,681	698,195	307,699	245,572	684,901
2,140,353	2,541,359	3,590,301	3,636,877	4,112,789	6,725,644	4,057,636	2,746,886	4,506,094	1,409,906	1,933,512	2,736,358
17.25	17.16	18.29	19.26	27.71	17.03	24.88	16.75	21.66	13.27	16.88	21.25
11.29	11.18	9.62	13.18	13.25	9.67	18.10	11.15	12.57	9.45	8.80	8.81
1.95	1.36	2.02	1.38	0.32	1.40	1.40	2.36	1.78	1.70	1.11	1.36
2.90	0.64	1.50	1.93	10.23	2.57	0.72	0.01	0.08	1.12	1.27	5.29
0.12	0.14	0.05	0.03	0.59	0.16	0.01	0.02	0.04	0.06	0.08	0.04
0.59	0.69	3.37	0.49	0.34	0.62	0.86	0.17	3.19	0.72	0.86	1.47
0.13	0.19	0.40	2.00	0.73	0.28	0.15	0.14	0.28	0.05	0.31	0.16
0.21	0.31	1.01	0.23	0.38	0.58	0.28	0.73	0.77	0.14	0.50	0.27
0.05	2.64	0.01	0.03	1.82	1.74	3.06	2.16	3.04	0.03	3.86	3.86
65.5	65.2	52.6	68.4	47.8	56.8	74.0	66.6	58.0	71.3	52.7	41.4
11.3	7.9	11.0	7.2	1.2	8.2	5.6	14.1	8.2	12.8	6.6	6.4
16.8	3.7	9.8	10.0	36.9	15.1	2.9	0.1	0.1	8.4	7.5	24.9
0.7	0.8	0.3	0.2	2.1	1.0	(2)	0.1	0.2	0.5	0.5	0.2
3.4	4.0	18.4	2.5	1.2	3.7	3.5	1.0	14.7	5.5	5.1	6.9
0.8	1.1	2.2	10.4	2.8	1.6	0.6	0.9	1.1	0.4	1.8	0.8
1.2	1.8	5.5	1.2	1.4	3.4	1.1	4.4	3.6	1.1	3.0	1.3
0.3	15.4	0.1	0.1	6.6	10.2	12.3	12.9	14.0	0.2	22.9	18.2

Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
	86 EVANSVILLE, IND.	87 PEORIA, ILL.	88 HARRISBURG, PA.	89 SAVANNAH, GA.	90 JACKSON- VILLE, FLA.	91 EAST ST. LOUIS, ILL.	92 PASSAIC, N. J.
Incorporation and fiscal year:							
1 Year of first incorporation as a city.....	1847	1845	1860	1789	1822	1865	1873
2 Year of latest incorporation.....	1905	1892	1860	1789	1887	1888	1873
3 Date of close of fiscal year.....	Dec. 31, 1912	Dec. 31, 1912	Apr. 7, 1913	Dec. 31, 1912	Dec. 31, 1912	Dec. 31, 1912	June 30, 1913
4 Form of government.....	Council.	Council.	Council.	Council.	Council.	Council.	Commission.
Population:							
5 Estimated as of July 1, 1913.....	70,443	69,280	68,232	67,473	67,209	66,899	63,542
6 Enumerated Apr. 15, 1910.....	69,647	66,950	64,186	65,064	57,699	58,547	54,773
Area, July 1, 1913:							
7 Total.....	5,440.0	6,020.0	5,540.7	4,563.7	7,900.0	7,850.0	2,087.7
8 Land.....	5,400.0	6,020.0	5,448.8	4,316.7	6,060.0	7,828.0	1,998.7
9 Water.....	40.0		2,091.9	247.0	1,840.0	22.0	89.0
VALUATION AND TAXATION.							
10 Assessed valuation of property.....	\$38,510,400	\$22,084,481	\$49,163,139	\$51,488,818	\$55,834,360	\$13,311,411	\$42,859,294
11 Property subject to the general property tax.....	38,510,400	22,084,481	49,163,139	51,488,818	55,834,360	13,311,411	42,859,294
12 Real property.....	28,286,220	16,049,385	49,163,139	37,108,295	47,869,080	9,521,688	35,066,844
13 Personal property.....	10,224,180	5,039,660		14,380,523	7,965,280	1,600,169	7,792,450
14 Other property.....		995,436				2,189,554	
15 Property subject to special property taxes.....							
16 Per capita assessed valuation of all property taxed.....	546.29	318.77	720.53	763.10	830.76	198.98	674.50
17 Reported basis of assessment in practice ¹ :							
18 On real property (per cent of true value).....	65	33	60	75	80	30	100
19 Average rate of general property tax for city purposes—	50	33	60	75	80	30	100
20 Per \$1,000 of assessed valuation.....	19.70	50.90	16.75	13.90	11.32	45.99	11.90
21 Per \$1,000 of estimated true valuation.....	12.80	16.97	10.05	10.42	9.06	13.80	11.90
22 Total levies of property taxes.....	758,655	1,144,953	828,483	715,695	632,158	641,580	511,171
23 General property taxes.....	758,655	1,144,953	828,483	715,695	632,158	641,580	511,171
24 Special property taxes.....							
25 Per capita levy of property taxes.....	10.76	16.53	12.67	10.61	9.41	9.59	8.04
Levies of poll and occupation taxes.....	23,985	(3)	11,200		(3)	(3)	1,100
RECEIPTS AND BALANCES.							
26 Receipts during year.....	3,479,667	2,156,102	2,022,207	1,701,168	1,902,013	1,742,245	2,345,258
27 Revenue receipts.....							
28 Classified by division of city government—							
29 Receipts of city corporation.....	1,378,884	1,469,995	1,393,012	1,391,583	1,830,172	1,063,280	869,103
30 Receipts of school district.....	1,018,136	893,473	952,160	1,196,840	1,708,297	735,646	869,103
Receipts of other divisions.....	360,748	490,537	440,852	194,743	121,875	295,183	32,451
31 Classified by contributor—							
32 Receipts from public.....	1,375,524	1,466,455	1,387,772	1,391,583	1,746,992	1,063,280	862,666
Receipts from funds and departments of city government.....	3,360	3,540	5,240		83,180		6,437
33 Classified by source, as receipts from—							
34 General property taxes.....	703,194	965,873	832,776	641,052	565,168	494,066	468,604
35 Special property taxes.....							
36 Poll and occupation taxes.....	6,000		8,746				1,100
37 Business taxes.....	95,489	205,708	42,710	208,884	164,122	195,301	75,611
38 Nonbusiness license taxes.....	14,465	8,698	1,978	3,347	11,960	8,317	5,448
39 Special assessments.....	189,642	196,363	197,938	104,287	122,136	335,097	82,628
40 Fines, forfeits, and escheats.....	1,963	11,249	4,477	25,354	41,139	1,808	5,170
41 Subventions and grants.....	163,368	18,860	48,320	194,650	121,785	16,972	175,766
42 Donations, gifts, and pension assessments.....	2,341	9,206	5,491				1,359
43 Earnings of general departments.....	6,922	31,340	2,802	18,047	35,047	11,256	24,720
44 Highway privileges.....	17,473	2,350	21,682	12,805	29,937		20,139
45 Rents of investment properties.....	90	5,975					
46 Interest.....	9,762	9,290	23,981	7,351	16,160	306	8,558
47 Earnings of public service enterprises.....	108,175	5,088	202,111	175,806	722,118	157	
48 Water-supply systems.....	144,631		202,111	137,191	185,737		
All other.....	23,544	5,088		38,615	536,381	157	
49 Nonrevenue receipts.....	2,100,783	686,107	620,195	399,585	71,841	678,965	1,476,155
50 From sales of investments.....	3,000	20,950	55,300	5,459			53,215
51 From sales of supplies.....							
52 From issue of debt obligations.....	1,708,049	560,656	412,300	348,426	50,843	665,611	738,195
53 From trust and agency transactions.....	158,555				19,680	40	240,025
54 From counterbalancing transactions.....	2,280	33,913	81	17,188	1,160	9,734	4,425
55 From general transfers.....	138,890	64,588	161,514	24,512	158	3,530	440,295
56 Cash balances at beginning of year.....	370,616	186,109	672,652	19,402	780,399	359,960	176,501
57 Total receipts and cash balances.....	3,856,283	2,342,211	2,094,859	1,810,570	2,682,412	2,102,205	2,521,759
Per capita receipts from—							
58 All revenues.....	19.56	21.22	20.42	20.62	27.23	15.89	13.68
Property taxes.....	9.98	13.94	12.21	9.50	8.41	7.39	7.37
Other taxes.....	1.64	3.09	0.78	3.14	2.62	3.04	1.29
Special assessments.....	2.69	2.83	2.90	1.55	1.82	5.01	1.30
Fines, forfeits, and escheats.....	0.03	0.16	0.07	0.38	0.61	0.03	0.08
Subventions, grants, donations, gifts, and pension assessments.....	2.35	0.41	0.79	2.88	1.81	0.25	2.79
Earnings of general departments.....	0.10	0.45	0.04	0.27	0.53	0.17	0.39
Highway privileges, rents, and interest.....	0.39	0.25	0.67	0.29	0.69	(4)	0.45
Earnings of public service enterprises.....	2.39	0.07	2.96	2.61	10.74	(4)	
Per cent of all revenue receipts from—							
Property taxes.....	51.0	65.7	59.8	46.1	30.9	46.5	53.9
Other taxes.....	8.4	14.6	3.8	15.3	9.6	19.1	9.5
Special assessments.....	13.8	13.4	14.2	7.5	6.7	31.5	9.5
Fines, forfeits, and escheats.....	0.1	0.8	0.3	1.8	2.2	0.2	0.6
Subventions, grants, donations, gifts, and pension assessments.....	12.0	1.9	3.9	14.0	6.7	1.6	20.4
Earnings of general departments.....	0.5	2.1	0.2	1.3	1.9	1.1	2.8
Highway privileges, rents, and interest.....	2.0	1.2	3.3	1.4	2.5	(5)	3.3
Earnings of public service enterprises.....	12.2	0.3	14.5	12.6	39.5	(6)	

¹ Valuation of other property included with that of real property.² For property subject to the general property tax.

TABLES.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.												
93 SOUTH BEND, IND.	94 BAYONNE, N. J.	95 JOHNSTOWN, PA.	96 BROCKTON, MASS.	97 TERRE HAUTE, IND.	98 WICHITA, KANS.	99 HOLYOKE, MASS.	100 PORTLAND, ME.	101 SACRA- MENTO, CAL.	102 CHARLES- TON, S. C.	103 ALLEN- TOWN, PA.	104 SPRING- FIELD, ILL.	
1865 1901 Dec. 31, 1912 Council.	1869 1872 Apr. 30, 1913 Council.	1889 1889 Nov. 30, 1912 Council.	1881 1881 Dec. 31, 1912 Council.	1833 1905 Dec. 31, 1912 Council.	1871 1886 Dec. 31, 1912 Commission.	1873 1897 Nov. 30, 1912 Council.	1832 1868 Dec. 31, 1912 Council.	1863 1911 Dec. 31, 1912 Commission.	1783 1783 Dec. 31, 1912 Council.	1867 1889 Apr. 7, 1913 Council.	1840 1911 Feb. 28, 1913 Commission.	
63,198 53,084 9,318.4 8,117.8 200.6	62,960 55,545 3,038.0 2,577.0 1,361.0	62,705 55,482 3,197.3 2,097.3 200.0	62,340 56,878 13,798.4 13,798.4 90.0	62,252 58,157 5,468.0 5,008.0 460.0	62,097 52,450 12,852.5 12,592.5 260.0	61,635 57,780 14,585.0 13,428.0 1,162.0	61,308 58,571 14,825.1 13,790.7 1,034.4	60,628 44,696 8,894.0 8,830.0 64.0	59,815 58,833 3,276.8 2,406.4 870.4	58,693 51,913 3,815.0 3,705.0 110.0	58,476 51,678 5,504.0 5,504.0 110.0	
\$28,290,570 13,001,120 7,781,880 1,501,370	\$53,477,555 43,608,555 9,781,000	\$47,002,230 47,002,230 35,000	\$49,981,748 33,763,845 47,002,230	\$63,880,157 \$57,526,680 4,057,962	\$67,098,268 \$63,176,320 (1)	\$63,176,320 \$19,742,774 -----	\$19,742,774 \$38,498,317 -----	\$38,498,317 \$17,677,498 -----	\$38,498,317 17,677,498 -----	\$38,498,317 12,661,765 121,167 563,959	10 11 12 13 14	
28,290,570 13,001,120 7,781,880 1,501,370	53,477,555 43,608,555 9,781,000	47,002,230 46,987,230 35,000	49,707,095 37,502,700 12,114,395	33,763,845 24,243,730 9,520,115	63,880,157 46,473,910 13,346,285	56,957,655 42,599,560 14,358,095	67,098,268 48,079,525 19,013,743	63,176,320 57,896,555 5,279,765	19,742,774 14,531,915 1,211,167	33,498,317 38,377,150 4,451,774 563,959	10 11 12 13 14	
274,653					569,025							15
447.65	849.30	749.58	801.76	542.37	1,028.72	933.34	1,094.36	1,042.03	330.06	655.93	313.01	16
40	100	80	100	60	100	100	100	80	60	50	80	33
40	100	80	100	60	100	100	100	40	50	50	80	33
22.40	13.43	11.00	17.00	19.12	15.50	13.77	16.22	16.49	27.75	11.40	39.90	19
8.06	13.43	8.80	17.00	11.47	15.50	13.77	12.98	9.89	13.88	9.12	13.30	20
633,709 633,709	717,278 717,278	517,025 517,025	850,432 845,021 6,411	645,395 645,395 9,104	990,142 990,142	703,220 784,125 1,080,770	1,080,770 1,041,596 1,041,596	547,862 438,881 547,862	438,881 717,543 438,881	717,543 717,543 717,543	21 22 23	
10.08	11.39	8.25	13.64	10.37	15.95	12.87	17.78	17.18	9.16	7.48	12.71	24
11,140		25,966	35,508	11,187	29,626	32,890				28,508		25
1,415,126	2,866,703	885,610	3,787,513	937,543	1,890,917	3,005,000	4,046,777	2,344,837	971,456	866,677	1,817,901	26
1,077,409	1,569,911	607,233	1,353,977	885,549	1,411,319	1,749,329	1,954,581	1,831,580	917,339	718,917	1,186,140	27
717,094 350,415	1,569,911	352,260 344,064	1,353,077 360,136	525,413 385,353	1,025,966 1,025,966	1,749,329	1,573,910 396,432	1,435,148 203,540	802,629 139,455	471,660 36,528	758,927 17,414	28 30
1,077,409	1,552,129 17,782	686,488 10,745	1,330,186 23,791	885,549	1,411,319	1,698,617 50,712	1,916,795 37,786	1,831,580	889,041 28,298	714,028 4,839	1,181,423 4,717	31 32
600,657	708,071	527,901	858,733	622,782	781,892	793,605	1,083,688	806,914	544,394	437,856	678,222	33
5,593	11,743	31,882	1,858	29,478	27,312					23,000		35
113,827*	58,731	50,253	86,900	75,155	51,140	105,869	122,158	48,179	129,150			36
14,660	9,017	2,884	710	4,788	8,585	574	1,012	6,002	1,745	4,677		37
150,684	131,307	5,557	46,418	12,385	549,502	14,302	34,216	386,395	885	47,059	166,679	38
1,014	2,830	10,613	9,887	1,467	11,058	5,211	1,728	10,463	58,276	2,263	3,570	39
61,747	201,870	40,997	4,565	105,551	12,261	1,554	155,863	203,540	139,455	36,528	17,414	40
2,130	1,727			3,942		1,637	105,241	1,435		1,435	3,040	41
5,642	6,756	9,497	15,961	12,227	12,461	24,873	40,362	24,904	13,639	2,370	11,454	42
500	21,855	9,309	8,098	8,098	8,098	3,061	5,499	4,125	465		10,038	43
9,858	28,760	18,574	29,484	11,347	4,042	50,300	57,845	2,548	32,409	9,202	8,422	44
108,097	308,087	810	154,375	21,614	5,164	625,698	371,428	194,480	4,256	110,117	153,474	46
108,092	306,179	147,180				129,277	345,842	175,980		110,117	131,087	47
5	1,908	810	7,186	21,614	5,164	496,421	25,586	18,500	4,256		22,387	48
337,717	1,206,882	188,377	2,433,536	51,994	479,598	1,345,671	2,092,196	513,257	54,117	147,760	631,761	49
7,128	103,500	10,300	68,400	2,128	745	144,977	298,734		3,000	4,500	8,306	50
244,638	457,000	97,388	912,266	21,801	476,709	889,462	1,242,591	439,019		93,226	582,112	51
61,123	402,045	146,005	20,012			169,014	342,464		5,000	2,983	7,226	53
9,460	3,080	7,032	786	2,724	11,232	6,024	34,521	10,539	367	4,579	54	54
15,368	320,257	78,082	1,210,833	6,522	165	130,936	202,383	39,717	35,578	46,684	29,538	55
267,285	487,112	130,095	256,361	585,421	90,750	447,094	545,247	578,110	68,152	200,824	350,790	56
1,032,411	3,353,905	1,024,705	4,043,874	1,522,964	1,981,667	3,542,094	4,592,024	2,917,956	1,039,608	1,067,501	2,177,691	57
17.05	24.94	11.12	21.72	14.23	22.73	28.38	31.88	30.21	15.34	12.25	21.00	58
9.50	12.69	8.42	15.23	10.00	12.59	14.70	17.68	14.79	9.10	7.46	12.01	59
2.12	1.08	1.18	0.58	1.50	0.49	1.71	1.30	1.85	2.05	1.24	2.37	60
2.48	2.09	0.09	0.74	0.20	8.85	0.23	0.56	6.37	0.01	0.81	2.95	61
0.02	0.04	0.17	0.16	0.02	0.18	0.08	0.03	0.17	0.97	0.04	0.06	62
1.01	3.23	0.65	0.07	1.76	0.20	0.05	4.26	3.36	2.36	0.62	0.36	63
0.09	0.11	0.15	1.86	0.20	0.20	0.40	0.81	0.41	0.23	0.04	0.20	64
0.12	0.80	0.45	0.60	0.19	0.13	1.05	1.20	0.05	0.54	0.16	0.33	65
1.71	4.89	0.01	2.48	0.35	0.08	10.15	6.06	3.21	0.07	1.88	2.72	66
55.8	50.9	75.7	70.1	70.3	55.4	51.8	55.4	49.0	59.3	60.9	57.2	67
12.4	4.3	10.6	2.7	10.6	2.2	6.0	4.1	6.1	13.4	10.1	11.3	68
14.5	8.4	0.8	3.4	1.4	38.9	0.8	1.8	21.1	0.1	6.6	14.1	69
0.1	0.2	1.5	0.7	0.2	0.8	0.3	0.1	0.6	6.4	0.3	0.3	70
5.9	13.0	5.9	0.3	12.4	0.9	0.2	13.4	11.1	15.4	5.1	1.7	71
0.5	0.4	1.4	8.6	1.4	0.9	1.4	2.5	1.4	1.5	0.3	1.0	72
0.7	3.2	4.0	2.8	1.4	0.6	3.7	3.8	0.2	3.5	1.6	1.6	73
10.0	19.6	0.1	11.4	2.4	0.4	35.8	19.0	10.6	0.5	15.3	12.9	74

* Not reported.

* Less than one-half of 1 cent.

* Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		105 CANTON, OHIO.	106 PAWTUCKET, R. I.	107 CHAT- TANOOGA, TENN.	108 ALTOONA, PA.	109 COVINGTON, K.Y.	110 MOBILE, ALA.	111 SAGINAW, MICH.
1	Incorporation and fiscal year:							
2	Year of first incorporation as a city.....	1854	1886	1851	1868	1834	1814	1889
3	Year of latest incorporation.....	1854	1886	1911	1888	1894	1911	1908
4	Date of close of fiscal year.....	Dec. 31, 1912	Dec. 31, 1912	Sept. 30, 1912	Mar. 31, 1913	Dec. 31, 1912	Sept. 30, 1912	June 30, 1913
5	Form of government:	Council.	Council.	Commission.	Council.	Council.	Commission.	Council.
6	Population:							
7	Estimated as of July 1, 1913.....	55,713	55,646	55,578	55,504	55,272	54,610	53,161
8	Enumerated Apr. 15, 1910.....	50,217	51,622	44,604	52,127	53,270	51,521	50,510
9	Area, July 1, 1913:							
10	Total.....acres.	5,964.0	5,725.0	4,396.8	2,195.2	3,093.0	11,200.0	8,935.0
11	Land.....acres.	5,929.0	5,498.0	4,196.8	2,195.2	3,083.0	8,640.0	8,750.0
12	Water.....acres.	35.0	227.0	200.0		10.0	2,500.0	185.0
13	VALUATION AND TAXATION.							
14	Assessed valuation of property.....	\$60,420,260	\$52,198,355	\$28,598,222	\$25,165,007	\$27,850,276	\$32,216,959	\$37,777,150
15	Property subject to the general property tax:							
16	Real property.....	60,420,260	52,198,355	28,598,222	25,165,607	27,850,276	32,216,959	37,777,150
17	Personal property.....	44,389,900	41,495,740	20,590,380	25,165,607	21,541,625	23,429,960	24,184,375
18	Other property.....	16,039,270	10,702,615	5,352,940	2,654,902	3,940,625	4,598,888	13,582,775
19	Property subject to special property taxes:							
20	Per capita assessed valuation of all property taxed.....	1,084.05	938.04	514.56	453.40	503.88	589.95	710.62
21	Reported basis of assessment in practice ² :							
22	On real property (per cent of true value).....	100	100	60	60	75	60	100
23	On personal property (per cent of true value).....	100	100	100	60	50	60	100
24	Average rate of general property tax for city purposes—							
25	Per \$1,000 of assessed valuation.....	9.30	14.98	16.50	20.00	17.50	11.00	17.82
26	Per \$1,000 of estimated true valuation.....	9.30	14.98	9.90	12.00	13.12	6.60	17.82
27	Total levies of property taxes.....	563,563	782,163	471,871	503,862	487,370	354,387	673,118
28	General property taxes.....	563,563	782,163	471,871	503,862	487,370	354,387	673,118
29	Special property taxes.....							
30	Per capita levy of property taxes.....	10.12	14.06	8.49	9.08	8.82	6.49	12.66
31	Levies of poll and occupation taxes.....		4,519	(3)	15,914			
32	RECEIPTS AND BALANCES.							
33	Receipts during year.....	1,669,728	2,954,293	1,505,540	1,357,259	2,004,580	1,382,965	2,202,045
34	Revenue receipts:							
35	Classified by division of city government—							
36	Receipts of city corporation.....	621,969	1,240,665	768,842	882,380	796,544	1,122,298	1,212,226
37	Receipts of school district.....	279,071						
38	Receipts of other divisions.....							
39	Classified by contributor—							
40	Receipts from public.....	806,858	1,177,834	765,128	868,999	790,544	1,110,552	1,203,751
41	Receipts from funds and departments of city government.....	4,182	62,831	3,714	13,381		11,746	8,475
42	Classified by source, as receipts from—							
43	General property taxes.....	526,918	765,939	441,340	514,047	457,243	322,360	673,551
44	Special property taxes.....			4,586				
45	Poll and occupation taxes.....							
46	Business taxes.....	82,948	55,423	82,182	39,740	60,809	169,913	51,186
47	Nonbusiness license taxes.....	2,241	2,748		6,054	6,331	4,936	1,925
48	Special assessments.....	119,330	17,604	69,475	100,335	32,430	263,833	101,865
49	Fines, forfeits, and escheats.....	1,862	1,606	15,199	5,609	2,598	19,698	1,473
50	Subventions and grants.....	28,248	11,134	109,128	40,307	79,299	129,614	110,365
51	Donations, gifts, and pension assessments.....	91		3,296			155	5,350
52	Earnings of general departments.....	8,560	26,050	36,975	7,727	5,792	15,885	26,385
53	Highway privileges.....		18,926	3,075	5,372	9,150	10,123	29
54	Rents of investment properties.....		10	712	180	298		
55	Interest.....	25,003	55,308	4,110	21,934		7,044	20,489
56	Earnings of public service enterprises.....	106,139	281,331	2,750	141,075	142,594	178,737	127,008
57	Water-supply systems.....	99,376	276,513		141,075	137,096	135,464	106,650
58	All other.....	6,763	4,818	2,750		5,498	43,273	20,952
59	Nonrevenue receipts.....	768,688	1,713,628	736,698	474,879	1,208,036	260,607	689,819
60	From sales of investments.....	3,060		904	28,225			25,750
61	From sales of supplies.....							
62	From issue of debt obligations.....	453,870	1,413,136	691,210	283,200	586,740	258,432	176,415
63	From trust and agency transactions.....	75	68,194	92	22,089		170	179,059
64	From counterbalancing transactions.....	10,517	24,956	7,280	2,220	22,145	570	1,582
65	From general transfers.....	301,157	207,342	37,212	139,145	599,151	1,495	607,013
66	Cash balances at beginning of year.....	600,344	277,688	237,069	392,394	305,070	155,171	143,561
67	Total receipts and cash balances.....	2,270,072	3,231,981	1,742,609	1,749,653	2,309,650	1,538,136	2,345,606
68	Per capita receipts from—							
69	All revenues.....	16.17	22.30	13.83	15.90	14.41	20.55	22.80
70	Property taxes.....	9.46	13.76	7.94	9.26	8.27	5.90	12.67
71	Other taxes.....	1.52	1.13	1.48	0.83	1.21	3.20	1.00
72	Special assessments.....	2.14	0.32	1.25	1.81	0.59	4.83	3.67
73	Fines, forfeits, and escheats.....	0.03	0.03	0.27	0.10	0.05	0.36	0.03
74	Subventions, grants, donations, gifts, and pension assessments.....	0.51	0.20	2.02	0.73	1.43	2.38	2.18
75	Earnings of general departments.....	0.15	0.47	0.67	0.14	0.10	0.29	0.48
76	Highway privileges, rents, and interest.....	0.45	1.33	0.15	0.50	0.17	0.31	0.39
77	Earnings of public service enterprises.....	1.91	5.06	0.05	2.54	2.58	3.27	2.40
78	Per cent of all revenue receipts from—							
79	Property taxes.....	58.5	61.7	57.4	58.3	57.4	28.7	55.6
80	Other taxes.....	9.4	5.1	10.7	5.2	8.4	15.6	4.4
81	Special assessments.....	13.2	1.4	9.0	11.4	4.1	23.5	16.1
82	Fines, forfeits, and escheats.....	0.2	0.1	2.0	0.6	0.3	1.8	0.1
83	Subventions, grants, donations, gifts, and pension assessments.....	3.1	0.9	14.6	4.6	10.0	11.6	9.5
84	Earnings of general departments.....	1.0	2.1	4.8	0.9	0.7	1.4	2.1
85	Highway privileges, rents, and interest.....	2.8	6.0	1.1	3.1	1.2	1.5	1.7
86	Earnings of public service enterprises.....	11.8	22.7	0.4	16.0	17.9	15.9	10.5

1 No water area reported.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP IV—Continued.					GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS.								
112 SIOUX CITY, IOWA.	113 LITTLE ROCK, ARK.	114 ATLANTIC CITY, N.J.	115 BINGHAM- TON, N.Y.	116 ROCKFORD, ILL.	117 PUEBLO, COLO.	118 BERKELEY, CAL.	119 SPRING- FIELD, OHIO.	120 LANCASTER, PA.	121 AUGUSTA, GA.	122 NEW BRITAIN, CONN.	123 YORK, PA.		
1857 1886 Mar. 31, 1913 Commission.	1831 1875 Dec. 31, 1912 Council.	1854 1902 Dec. 31, 1912 Commission.	1867 1907 Dec. 31, 1912 Commission.	1852 1880 Dec. 31, 1912 Council.	1873 1911 June 30, 1913 Commission.	1878 1909 June 30, 1913 Commission.	1850 1903 Dec. 31, 1912 Council.	1818 1818 June 1, 1913 Council.	1798 1798 Dec. 31, 1912 Council.	1871 1905 Mar. 31, 1913 Council.	1887 1887 Apr. 1, 1912 Council.		
52,608 47,828 28,645.0 28,020.0 625.0	52,464 45,941 10,500.0 10,180.0 380.0	52,098 46,150 2,919.0 2,805.0 114.0	51,300 48,443 6,400.0 5,913.6 486.4	50,914 45,401 6,159.0 5,967.0 192.0	49,596 44,395 7,308.8 7,218.8 90.0	49,331 40,434 10,720.0 5,230.0 (1)	49,314 46,921 7,223.0 7,223.0 5,440.0	49,101 47,227 2,660.0 2,640.0 20.0	49,057 41,040 6,196.0 6,012.0 184.0	49,021 43,916 8,438.5 8,428.5 10.0	48,318 44,750 2,200.0 2,165.0 35.0		
\$9,976,321	\$31,373,900	\$88,171,200	\$34,875,515	\$19,701,707	\$16,768,073	\$40,583,720	\$50,105,900	\$27,745,729	\$32,360,077	\$42,139,677	\$24,901,571	10	
9,976,321 7,249,171 2,390,032 337,118	31,373,900 20,163,069 10,021,645 1,189,186	88,171,200 82,910,995 4,152,288 1,107,917	31,659,960 30,081,719 1,578,250 -----	19,701,707 12,497,938 6,683,409 520,360	16,768,073 13,590,438 3,177,635 -----	40,583,720 38,600,970 1,982,750 -----	50,105,900 34,352,210 15,753,690 -----	27,745,729 27,745,729 3,149,208 -----	32,360,077 17,977,074 11,233,195 -----	40,711,677 28,303,375 12,408,302 -----	24,901,571 24,829,991 71,580 -----		
189.64	598.01	1,692.41	679.83	386.96	338.09	822.68	1,016.06	565.07	659.64	859.62	527.51	10	
25 25	50 33	100 100	82 82	33 33	50 50	60 60	100 100	60 60	67 67	100 100	60 60	10	
70.80 17.70	12.00 6.00	14.16 14.16	17.25 14.14	35.56 11.85	33.86 16.93	14.52 8.71	10.50 10.50	13.00 7.80	12.50 8.33	13.88 13.88	15.00 9.00	10	
706,324 706,324	382,524 382,524	1,248,504 1,248,504	563,571 546,255	705,025 705,025	567,687 567,687	592,000 592,000	527,963 527,963	360,694 360,694	404,501 404,501	575,466 568,038	373,524 373,524	20	
13.43	7.29	23.96 9,907	10.99	13.85	11.45	12.00	10.71	7.35	8.25	11.74 10,200	7.91 26,518	20	
1,307,891	1,409,102	4,019,611	1,241,439	1,701,913	1,806,757	1,076,049	2,299,741	626,308	2,041,417	1,010,380	553,597	20	
1,223,007	987,575	1,900,851	827,494	930,905	1,026,654	1,019,819	815,036	595,269	929,069	880,295	418,648	20	
909,037 313,070	698,992 288,583	1,900,851	827,494	511,629 376,730 42,946	776,177 250,477	616,255 403,564	594,411 220,625	420,971 174,298	783,306 145,763	886,295 -----	206,816 121,832	20	
1,221,061 1,946	976,477 11,098	1,817,812 83,039	824,603 2,891	930,855 50	988,176 38,478	1,019,819	802,736 12,300	592,348 2,921	916,586 12,483	881,335 4,960	414,218 4,430	30	
616,394	350,371	1,081,447	521,245 16,308	703,336	553,257	596,716	468,422	330,013	401,239	562,540 10,428	270,342 18,301	30	
90,809	95,022	241,789	42,746	8,520	114,565	13,372	60,518 33,417	2,100	5,082	3,577	28,293	20	
2,242	15,917	14,737	2,300	-----	2,565	7,941	4,761	5,695	1,763	1,763	2,228	20	
252,386 7,128	345,221 92,761	38,726 145,310	63,693 23,945	64,977 14,106	40,779 48,972	162,348 196,043	82,180 25,758	4,518 38,312	22,181 136,923	28,920 20,145	48,561	20	
56,089	4,516	2,944	597	993	8,858 48,972	5,290 196,043	4,052 25,758	2,152 38,312	12,884 3,282	9,312 1,000	1,091 3,282	30	
21,501	33,134	29,244	14,665	14,591	7,667	16,921	25,099	5,378	51,314 3,000	33,534 14,601	2,755 1,095	40	
20,075 1,066	8,184 265	30,122 199	12,340 1,348	1,348 163	12,340 2,740	1,348 2,740	1,348 2,740	1,348 1,348	1,188 1,188	1,188 1,188	3,577 2,100	40	
2,742	684	95,660	12,712	654	4,612	1,203	39,076	7,929	5,082	14,353	11,851	20	
130,221 126,626 3,595	8,970	211,444	127,103	104,045	244,031	2,657	98,608 87,222	102,755 155,091	171,398 107,123	146,424 131,890	276 42	40	
144,884 201	481,527	2,118,760 338,000	413,945 43,678	771,008 3,714	780,103 3,714	56,230	1,484,705 247,210	31,039	1,112,348	124,085	134,949 25,050	40	
142,452	427,174	896,848	76,599	762,957	257,714	14,457	913,351	30,000	888,798	75,086	102,064	50	
994	200 14,971 39,182	308,351 13,613 471,918	150,700 13,226 129,336	7,104 947	34,815 2,888 508,583	15,975 17,975 4,070	1,039	13,799	9,868 1,582	1,582 209,751	725 37,549	50	
66,110	320,418	1,256,665	268,289	86,944	90,922	182,989	296,503	81,724	98,350	154,149	244,595	50	
1,434,001	1,789,520	5,276,276	1,509,728	1,788,857	1,897,079	1,259,038	2,596,244	708,032	2,134,773	1,164,529	798,192	57	
23.25 11.72 1.77 4.80 0.14 1.49	18.82 6.68 2.11 0.58 0.63 1.85	36.49 20.76 4.93 0.74 0.17 0.48	16.13 10.48 0.88 1.24 0.04 0.30	18.28 13.81 0.17 1.28 0.14 0.30	20.70 11.16 2.36 0.82 0.18 0.99	20.67 9.50 0.43 3.29 0.11 3.97	16.53 6.72 1.32 1.67 0.08 0.66	12.12 8.18 0.84 0.09 0.04 0.78	18.94 8.18 2.22 0.99 0.26 2.86	18.08 5.73 0.67 0.59 0.19 0.66	8.87 5.73 0.67 0.59 0.02 0.87	55	
0.41 0.45 2.48	0.63 0.17 0.17	0.56 0.25 0.46	0.29 0.26 2.48	0.29 0.12 2.04	0.15 0.38 4.92	0.34 0.79 0.05	0.51 0.79 2.00	0.11 0.22 3.31	1.05 0.43 3.49	0.68 0.29 2.99	0.06 0.48 0.01	60	
50.4 7.6 20.6 0.6 6.4	35.5 11.2 35.0 3.3 9.9	56.9 13.5 2.0 0.5 7.8	65.0 5.4 7.7 0.2 3.0	75.6 11.4 4.0 0.9 1.6	53.9 2.1 15.9 0.9 4.8	58.5 8.0 10.1 11.4 19.2	57.4 6.9 2.4 8.0 4.0	55.4 11.7 3.2 6.9 4.0	43.3 11.7 2.4 1.1 6.4	64.6 5.5 3.2 0.8 15.1	64.6 7.6 69 0.3 3.8	60	
1.8 2.0 10.6	3.4 0.9 0.9	1.5 6.6 11.1	1.8 1.6 15.4	1.6 1.4 11.2	0.7 0.6 23.8	1.7 1.8 0.3	3.1 4.8 12.1	0.9 1.8 12.1	5.5 1.8 27.3	3.7 2.2 18.4	0.7 1.6 16.5	0.7 5.4 0.1	60

² For property subject to the general property tax.

^a Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
	124 MALDEN, MASS.	125 EL PASO, TEX.	126 FLINT, MICH.	127 TAMPA, FLA.	128 SAN DIEGO, CAL.	129 BAY CITY, MICH.	130 HAVERHILL, MASS.
Incorporation and fiscal year:							
Year of first incorporation as a city.....	1882	1873	1855	1887	1850	1865	1870
Year of latest incorporation.....	1882	1907	1909	1887	1909	1907	1870
Date of close of fiscal year.....	Dec. 31, 1912	Mar. 31, 1913	Commission.	Feb. 28, 1913	May 31, 1913	Commission.	Dec. 31, 1912
Form of government:							
Population:							
Estimated as of July 1, 1913.....	47,892	47,075	46,933	46,792	46,685	46,600	46,368
Enumerated Apr. 15, 1910.....	44,404	39,279	38,550	37,782	39,578	45,166	44,115
Area, July 1, 1913:							
Total.....	3,072.0	5,836.8	8,346.0	7,680.0	47,323.1	7,072.0	22,000.0
Land.....	3,060.0	5,724.3	8,306.0	5,760.0	47,323.1	6,316.8	20,500.0
Water.....	12.0	112.5	40.0	1,920.0	(¹)	755.2	1,500.0
VALUATION AND TAXATION.							
Assessed valuation of property.....	\$40,617,596	\$34,454,559	\$25,859,728	\$26,555,168	\$49,068,148	\$18,486,157	\$37,051,095
Property subject to the general property tax.....	40,483,000	34,454,559	25,859,728	26,555,168	49,068,148	18,486,157	36,245,502
Real property.....	31,943,100	27,104,545	17,343,212	21,595,535	44,613,954	13,857,155	27,964,925
Personal property.....	8,539,900	5,087,724	8,016,516	4,959,033	4,454,194	4,029,002	8,280,577
Other property.....	2,202,290						
Property subject to special property taxes.....	134,596						805,593
Per capita assessed valuation of all property taxed.....	848.11	731.91	550.99	567.52	1,051.05	396.70	799.07
Reported basis of assessment in practice ² :							
On real property (per cent of true value).....	100	60	100	60	40	75	100
On personal property (per cent of true value).....	100	60	100	60	33	75	100
Average rate of general property tax for city purposes—							
Per \$1,000 of assessed valuation.....	16.47	18.80	15.74	19.93	20.31	24.46	16.46
Per \$1,000 of estimated true valuation.....	16.47	11.28	15.74	11.96	8.12	18.34	16.46
Total levies of property taxes.....	669,490	647,746	407,246	529,272	996,619	452,239	612,117
General property taxes.....	666,906	647,746	407,246	529,272	996,619	452,239	596,650
Special property taxes.....	2,584						15,467
Per capital levy of property taxes.....	13.98	7.93	8.08	11.31	21.35	9.70	13.20
Levies of poll and occupation taxes.....	25,374						28,560
RECEIPTS AND BALANCES.							
Receipts during year.....	2,170,963	2,118,754	1,230,338	1,842,447	3,482,245	1,408,768	2,806,909
Revenue receipts.....	1,019,918	1,164,092	678,089	880,685	2,118,230	834,251	1,030,959
Classified by division of city government—							
Receipts of city corporation.....	1,019,918	1,164,092	464,248	721,223	1,723,297	617,701	1,030,959
Receipts of school district.....			213,841	159,462	394,933	216,550	
Receipts of other divisions.....							
Classified by contributor—							
Receipts from public.....	1,015,405	1,131,405	671,433	866,685	2,106,645	805,355	1,023,680
Receipts from funds and departments of city government.....	4,513	32,597	6,656	14,000	11,585	28,896	7,270
Classified by source, as receipts from—							
General property taxes.....	636,406	682,556	435,535	500,559	983,248	507,578	605,903
Special property taxes.....	93,883						59,828
Poll and occupation taxes.....	23,800						25,508
Business taxes.....	734	24,089	26,294	90,412	133,178	32,321	58,217
Nonbusiness license taxes.....	519	6,171	2,134	905	42,525		2,198
Special assessments.....	38,789	102,157	47,028	31,775	416,516	46,518	29,658
Fines, forfeits, and escheats.....	1,747	22,725	3,089	36,289	19,541	1,651	4,223
Subventions and grants.....	2,680	56,320	50,437	159,407	150,167	101,809	2,952
Donations, gifts, and pension assessments.....	1,649		1,607		327		15,000
Earnings of general departments.....	57,435	37,495	27,707	37,635	24,819	8,065	43,283
Highway privileges.....	9,947	108		12,137	5,967		15,528
Rents of investment properties.....	396	256	768	4,798	583		
Interest.....	42,093	9,720	6,042	3,321	10,424	6,712	43,037
Earnings of public service enterprises.....	109,780	222,497	77,448	3,457	300,905	129,597	125,624
Water-supply systems.....	102,017	222,497	77,047	401	287,206	60,351	124,169
All other.....	7,763				13,699	69,246	1,455
Nonrevenue receipts.....	1,151,045	954,662	552,249	961,762	1,364,015	574,517	1,775,950
From sales of investments.....	49,596		3,500				587,429
From sales of supplies.....			46				
From issue of debt obligations.....	897,408	600,172	230,183	904,448	1,127,268	188,974	671,725
From trust and agency transactions.....	123,605	12,461	136,970	7,756	8,318	165,168	127,694
From counterbalancing transactions.....	6,737	4,344	3,851	3,828	205,030	2,192	8,408
From general transfers.....	73,699	337,685	177,699	45,730	23,409	218,183	380,694
Cash balances at beginning of year.....	47,831	836,896	385,981	234,556	1,003,620	153,772	72,235
Total receipts and cash balances.....	2,218,794	2,955,650	1,616,319	2,077,003	4,485,865	1,562,540	2,879,144
Per capita receipts from—							
All revenues.....	21.30	24.73	14.45	18.82	45.37	17.90	22.23
Property taxes.....	15.25	14.50	9.28	10.70	21.06	10.89	14.36
Other taxes.....	0.52	0.64	0.61	1.95	3.76	0.69	1.85
Special assessments.....	0.81	2.17	1.00	0.68	9.57	1.00	0.64
Fines, forfeits, and escheats.....	0.04	0.48	0.07	0.78	0.42	0.04	0.09
Subventions, grants, donations, gifts, and pension assessments.....	0.09	1.20	1.11	3.41	3.22	2.18	0.39
Earnings of general departments.....	1.20	0.80	0.59	0.80	0.53	0.17	0.93
Highway privileges, rents, and interest.....	1.09	0.21	0.15	0.43	0.36	0.14	1.26
Earnings of public service enterprises.....	2.29	4.73	1.65	0.07	6.45	2.78	2.71
Per cent of all revenue receipts from—							
Property taxes.....	71.6	55.6	64.2	56.8	46.4	60.8	64.6
Other taxes.....	2.5	2.6	4.2	10.4	8.3	3.9	8.3
Special assessments.....	3.8	8.8	6.9	3.6	21.1	5.6	2.9
Fines, forfeits, and escheats.....	0.2	2.0	0.5	4.1	0.9	0.2	0.4
Subventions, grants, donations, gifts, and pension assessments.....	0.4	4.8	7.7	18.1	7.1	12.2	1.7
Earnings of general departments.....	5.6	3.2	4.1	4.3	1.2	1.0	4.2
Highway privileges, rents, and interest.....	5.1	0.9	1.0	2.3	0.8	0.8	5.7
Earnings of public service enterprises.....	10.8	19.1	11.4	0.4	14.2	15.5	12.2

¹ No water area reported.

TABLES.

33

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
131 TOPEKA, KANS.	132 SALEM, MASS.	133 DAYENPORT, IOWA.	134 LINCOLN, NEBR.	135 MCKEEFSPORT, PA.	136 KALAMAZOO, MICH.	137 RACINE, WIS.	138 SUPERIOR, WIS.	139 WHEELING, W. VA.	140 NEWTON, MASS.	141 MACON, GA.	142 WOON- SOCKET, R. I.	
1857 1907 Dec. 31, 1912 Commission.	1836 1836 Nov. 30, 1912 Commission.	1851 1857 Mar. 31, 1913 Council.	1871 1901 Apr. 7, 1913 Commission.	1891 1891 May 31, 1913 Council.	1884 1907 June 30, 1913 Council.	1848 1905 Sept. 30, 1912 Commission.	1889 1891 27,000.0 23,400.0 2,050.0 1,106.0 11,406.0 5,310.0 5,632.0 5,532.0 100.0	1886 1907 June 30, 1913 Commission.	1873 1902 Dec. 31, 1912 Council.	1832 1893 Dec. 16, 1912 Council.	1888 1888 Dec. 31, 1912 Council.	1 2 3 4 5 6 7 8 9
46,290 43,684 5,652.0 5,332.0 320.0	46,210 43,697 5,250.0 5,100.0 150.0	45,553 43,028 5,280.0 5,280.0	45,258 43,973 4,903.2 4,900.6 2.6	45,188 42,694 2,240.0 2,236.8 3.2	44,320 39,437 5,307.0 5,216.0 91.0	43,549 38,002 3,840.0 3,750.0 90.0	43,403 40,384 27,000.0 23,400.0 3,600.0	42,537 41,641 2,050.0 1,345.0 705.0	41,825 39,806 11,406.0 5,260.0 300.0	41,679 40,665 5,310.0 5,260.0 50.0	41,346 38,125 5,632.0 5,532.0 100.0	10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25
\$52,160,655	\$37,293,231	\$27,566,110	\$9,629,020	\$26,188,405	\$24,033,695	\$26,552,448	\$23,739,502	\$63,501,512	\$80,132,445	\$25,358,761	\$25,631,100	10
52,160,655 32,748,090 14,095,350 5,317,215	37,173,550 26,064,900 11,108,650	22,067,600 16,663,130 5,141,750 262,720	9,629,020 5,881,465 3,217,553 530,002	26,188,405 26,188,405 7,252,905	24,033,695 16,780,790 19,895,801 6,656,647	26,552,448 19,366,772 4,372,730	23,739,502 19,366,772 4,372,730	63,501,512 54,169,900 19,217,275 5,304,352	80,054,851 14,062,267 25,884,951 3,604,990	25,358,761 14,062,267 7,691,504 3,604,990	25,631,100 19,334,450 6,296,650	11 12 13 14
1,126.82	807.04	605.14	212.76	579.54	542.28	609.71	540.96	1,492.85	1,915.90	608.43	619.92	16
90 90	100 100	50 50	20 20	55 55	50 50	50 50	70 60	100 100	100 100	75 75	100 100	17 18
13.10 11.79	15.10 15.10	30.32 15.16	70.00 14.00	18.00 9.90	19.02 9.51	16.38 8.19	20.93 14.65	6.52 6.52	15.06 15.06	12.50 9.38	15.55 15.55	19 20
683,920 683,920	563,384 561,230	699,388 671,895	711,209 711,209	471,391 471,391	460,388 460,388	435,062 435,062	496,791 496,791	414,347 414,347	1,206,976 1,205,626	316,985 316,985	398,578 398,578	21 22
14.77	2.154 12.19 24,018	27,493 14.75	14.75 15.71	10.43	10.39	9.99	11.45	9.74 4,982	1.350 28.86 21,992	7.61 3,354	9.64 2,341	24 25
1,526,111	1,703,655	1,304,521	1,717,832	928,313	1,524,156	999,768	1,293,189	1,018,549	3,909,844	1,142,735	1,486,764	26
1,019,749	895,669	972,351	1,114,557	725,516	768,250	701,352	751,889	748,406	1,813,505	881,416	646,605	27
713,512 306,237	895,669	657,133 315,218	701,889 412,668	474,409 251,107	461,676 306,574	701,352	751,889	532,716 215,690	1,813,505 215,690	762,828 118,588	646,605	28 29 30
1,015,020 4,729	894,169 1,500	972,351	1,114,152 405	719,196 6,320	768,175 75	699,654 1,698	750,809 1,080	742,185 6,221	1,747,306 66,199	843,284 38,132	597,441 49,164	31 32
628,000	586,610 66,987	683,990	703,416	475,615	463,286	418,139	495,769	418,425	1,258,100 142,545	300,292	387,086	33 34
19,214	7,780	.....	.....	.....	.....	.....	.....	2,635	19,701	3,354	2,385	35
20,086 1,146 5,260	59,643 56,694 5,336	37,882 2,025 2,579	33,721 2,450 560	76,948 941 2,803	89,112 941 405	60,398 1,008 1,008	108,126 1,883 37	.....	.....	45,098	45,098	36
104,295 21,079 3,867 14,919 1,513 23,836 706	165,359 154,566 5,060 1,494 4,873 39,601 5,283	154,566 24,743 2,884 18,876 1,049 16,371 1,700	81,311 79,828 2,045 7,950 7,950 23,998 12,011	107,746 16,496 6,423 18,767 18,767 62,416 5,55	16,496 58,256 6,423 13,033 1,380 25,056 450	99,324 12,300 2,164 7,233 16,106 14,926 88	12,300 709 39 115,559 10,537 41	.....	.....	1,883 1,883 1,883	1,883 1,883 1,883	37
11,746 115,512 114,603 909	14,210 127,591 128,010 4,581	9,476 3,963 128,736 3,963	11,313 130,448 110,485 110,365	13,943 110,485 110,407 120	24,173 7,099 69,103 8,696	18,099 5,675 11,971 11,971	15,981 6,734 1,579 5,675	15,210 6,734 6,734 5,675	41,924 6,734 105,911 55,312	33,565 18,753 8,315 55,312	21,457 18,753 30,898 13,623	42 43 45 48
506,362 4,735	807,986 35,469	332,170	603,275 1,300	202,797	755,906	298,416 6,469	541,300	270,143	2,186,339 545,761	261,319 17,636	840,159 5,000	49 50
283,976 6,737 1,976 208,935	631,034 122,350 1,611 17,522	576,735 200,413 1,070 12,589	148,188 2,222 4,360 51,959	704,329 155,856 4,526 40,149	131,565 169,789 1,537 245,700	121,409 1,974 1,974 119,588	147,044 193,556 5,203 361,437	1,080,382 180,428 5,203 37,983	201,025 155,150 151,505 186,231	604,857 40,124 3,947 186,231	52 53 54 55	
286,211	55,049	433,505	396,118	328,688	331,615	112,298	276,551	324,767	135,474	97,223	154,257	56
1,812,322	1,758,704	1,738,026	2,113,950	1,257,001	1,855,771	1,112,066	1,569,740	1,343,316	4,135,318	1,230,958	1,641,021	57
22.03 13.57 0.55 4.20 0.08 0.35 0.51 0.27 2.50	19.38 14.14 0.49 0.46 0.11 0.14 0.86 0.42 2.76	21.35 15.02 1.43 3.63 0.12 0.44 0.19 0.27 0.09	24.63 15.54 1.48 3.42 0.06 0.53 0.19 0.52 2.88	18.06 10.45 0.85 0.55 0.18 0.77 0.48 0.55 2.45	17.33 9.60 0.81 1.83 0.05 1.61 0.48 0.55 1.56	16.10 11.42 1.82 1.83 0.15 1.46 0.37 0.59 0.27	17.32 9.84 2.07 2.48 0.43 0.60 0.11 0.20 4.45	17.59 33.49 1.55 0.39 0.31 0.38 0.36 0.33 3.71	43.36 33.49 0.50 1.39 0.05 0.53 1.00 2.68 3.71	21.15 7.20 2.70 2.38 0.65 2.77 0.81 0.67 3.96	15.64 9.36 1.19 0.30 0.02 0.25 0.52 0.85 3.15	58 59 60 61 62 63 64 65 66
0.16 2.5 19.1 0.4 1.6 2.3 1.2 11.3	73.0 2.6 2.4 17.0 0.6 0.7 4.4 2.2 1.3 14.2	63.1 6.0 13.9 1.1 0.3 2.0 0.8 2.2 1.1 0.4	65.6 5.3 3.4 10.6 0.3 9.3 0.1 9.3 15.2	60.3 4.7 11.4 14.3 0.9 9.3 0.1 9.3 9.0	59.6 12.0 14.3 2.2 2.5 3.5 0.6 2.2 1.7	65.9 8.8 14.3 2.2 0.9 2.2 0.6 2.2 1.7	55.9 8.8 12.0 3.2 1.7 2.2 1.00 2.68 3.71	77.2 1.2 3.2 1.1 0.1 1.2 0.81 0.67 3.96	34.1 12.8 11.3 1.9 3.1 13.1 0.52 0.85 3.15	59.9 7.6 1.9 0.1 1.6 59.9 0.52 0.85 1.6	67 68 69 71 72 73 74	
2 For property subject to the general property tax.												

2 For property subject to the general property tax.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		143 BUTTE, MONT.	144 MONT- GOMERY, ALA.	145 CHESTER, PA.	146 FITCHBURG, MASS.	147 GALVESTON, TEX.	148 HUNTINGTON, W. VA.	149 WEST HOBOKEN, N. J.
1	Incorporation and fiscal year:							
2	Year of first incorporation as a city	1879	1837	1866	1872	1839	1872	1888
3	Year of latest incorporation	1888	1911	1889	1872	1903	1909	1888
4	Date of close of fiscal year	Apr. 30, 1913 Council.	Dec. 31, 1912 Commission.	Apr. 7, 1913 Council.	Nov. 30, 1912 Council.	Feb. 28, 1913 Commission.	June 30, 1913 Commission.	Dec. 31, 1912 Council.
5	Form of government:							
6	Population:							
7	Estimated as of July 1, 1913	41,159	41,024	40,013	39,870	39,503	39,459	39,401
8	Enumerated Apr. 15, 1910	39,165	38,136	38,537	37,826	36,981	31,161	35,403
9	Area, July 1, 1913:							
10	Total	3,300.0	4,211.2	3,000.0	18,163.0	4,989.3	7,920.0	546.0
11	Land	3,300.0	4,211.2	2,985.0	17,963.0	4,989.3	7,892.0	546.0
12	Water	(¹)		15.0	200.0		28.0	
13	VALUATION AND TAXATION.							
14	Assessed valuation of property	\$24,568,142	\$23,363,804	\$19,183,402	\$33,150,934	\$29,781,076	\$33,325,754	\$24,327,979
15	Property subject to the general property tax	24,568,142	23,363,804	19,183,402	32,835,554	29,781,076	33,325,754	24,327,979
16	Real property	16,423,002	16,742,465	19,149,282	24,751,350	24,807,766	21,294,490	22,708,529
17	Personal property	8,145,140	5,394,924	34,150	8,084,204	4,973,310	8,016,555	1,615,191
18	Other property		1,220,415				4,014,709	4,259
19	Property subject to special property taxes				315,380			
20	Per capita assessed valuation of all property taxed	596.91	569.52	479.43	831.48	753.89	844.57	617.45
21	Reported basis of assessment in practice ²							
22	On real property (per cent of true value)	75	50	70	100	67	80	100
23	On personal property (per cent of true value)	75	50	70	100	67	80	100
24	Average rate of general property tax for city purposes—							
25	Per \$1,000 of assessed valuation	21.20	11.25	16.00	17.15	18.20	9.90	9.36
26	Per \$1,000 of estimated true valuation	15.90	5.63	11.20	17.15	12.13	7.92	9.36
27	Total levies of property taxes	520,845	262,843	306,934	509,311	542,016	329,925	227,883
28	General property taxes	520,845	262,843	306,934	503,130	542,016	329,925	227,883
29	Special property taxes				6,181			
30	Per capita levy of property taxes	12.65	6.41	7.67	14.28	13.72	8.36	5.78
31	Levies of poll and occupation taxes	26,398	11,862	18,411	21,582		12,716	1,408
32	RECEIPTS AND BALANCES.							
33	Receipts during year	1,930,563	1,230,231	917,327	2,884,074	1,198,737	702,628	974,060
34	Revenue receipts	935,539	729,672	526,089	866,787	980,072	602,969	375,318
35	Classified by division of city government—							
36	Receipts of city corporation	636,311	729,672	364,240	866,787	877,621	470,927	375,318
37	Receipts of school district	299,223		161,549		102,451	132,042	
38	Receipts of other divisions							
39	Classified by contributor—							
40	Receipts from public	923,772	721,350	526,089	850,590	980,072	599,237	375,318
41	Receipts from funds and departments of city government	11,767	8,322		16,197		3,732	
42	Classified by source, as receipts from—							
43	General property taxes	513,507	260,984	293,866	526,813	539,033	303,220	166,683
44	Special property taxes				70,088			
45	Poll and occupation taxes	26,398	11,862	13,878	19,424		6,185	1,000
46	Business taxes	85,936	134,215	24,163	42,846	18,947	36,609	51,637
47	Nonbusiness license taxes	4,525	3,854	8,256	423	12,644	3,218	1,745
48	Special assessments	111,404	109,330	86,719	24,143	1,016	197,169	26,005
49	Fines, forfeits, and escheats	10,277	21,731	3,688	3,179	5,679	11,108	549
50	Subventions and grants	152,912	27,378	31,563	1,978	123,696	12,935	108,978
51	Donations, gifts, and pension assessments	220		1,003	1,350		171	535
52	Earnings of general departments	12,867	21,139	7,685	36,302	107,298	6,145	1,758
53	Highway privileges	2,245	1,100	37,781	4,349	4,275	13,406	12,445
54	Rents of investment properties			42	1,576	93	328	
55	Interest	15,128	2,411	15,594	31,105	32,360	6,262	3,083
56	Earnings of public service enterprises		135,668	1,791	103,151	135,031	6,213	
57	Water-supply systems		123,462		93,676	133,849		
58	All other		12,206	1,791	9,475	1,182	6,213	
59	Nonrevenue receipts	995,024	500,559	391,238	2,017,287	218,665	99,659	598,742
60	From sales of investments	329,366			465,870	37,700		
61	From sales of supplies							
62	From issue of debt obligations	529,161	377,399	280,539	1,365,855	79,977	3,105	383,438
63	From trust and agency transactions		1,355	2,250	109,358			188,473
64	From counterbalancing transactions	1,862	21,889	1,183	14,303	617	1,099	1,173
65	From general transfers	134,635	99,910	107,266	58,871	100,371	95,455	25,658
66	Cash balances at beginning of year	179,484	132,842	471,921	62,438	299,806	125,145	129,182
67	Total receipts and cash balances	2,110,047	1,303,073	1,389,248	2,946,512	1,498,543	827,773	1,103,242
68	Per capita receipts from—							
69	All revenues	22.73	17.79	13.15	21.74	24.81	15.28	9.53
70	Property taxes	12.48	6.36	7.34	14.97	13.65	7.68	4.23
71	Other taxes	2.84	3.65	1.16	1.57	0.80	1.17	1.38
72	Special assessments	2.71	2.67	2.17	0.61	0.03	5.00	0.68
73	Fines, forfeits, and escheats	0.25	0.53	0.09	0.08	0.14	0.28	0.01
74	Subventions, grants, donations, gifts, and pension assessments	3.72	0.67	0.82	0.08	3.13	0.33	2.78
75	Earnings of general departments	0.31	0.52	0.19	0.91	2.72	0.16	0.04
76	Highway privileges, rents, and interest	0.42	0.09	1.33	0.93	0.93	0.51	0.39
77	Earnings of public service enterprises		3.81	0.04	2.59	3.42	0.16	
78	Per cent of all revenue receipts from—							
79	Property taxes	54.9	35.8	55.9	68.9	55.0	50.3	44.4
80	Other taxes	12.5	20.5	8.8	7.2	3.2	7.6	14.5
81	Special assessments	11.9	15.0	16.5	2.8	0.1	32.7	7.2
82	Fines, forfeits, and escheats	1.1	3.0	0.7	0.4	0.6	1.8	0.1
83	Subventions, grants, donations, gifts, and pension assessments	16.4	3.8	6.2	0.4	12.6	2.2	29.2
84	Earnings of general departments	1.4	2.9	1.5	4.2	10.9	1.0	0.5
85	Highway privileges, rents, and interest	1.9	0.5	10.2	4.3	3.7	3.3	4.1
86	Earnings of public service enterprises		18.6	0.3	11.9	13.8	1.0	

¹ No water area reported.² For property subject to the general property tax.

TABLES.

35

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
150 ROANOKE, V.A.	151 DUBUQUE, IOWA.	152 NEW CASTLE, PA.	153 EAST ORANGE, N.J.	154 PASADENA, CAL.	155 HAMILTON, OHIO.	156 LEXINGTON, KY.	157 SPRING- FIELD, MO.	158 ELMIRA, N.Y.	159 KNOXVILLE, TENN.	180 CHARLOTTE, N.C.	161 PERTH AMBOY, N.J.	
1884	1840	1869	1899	1886	1854	1832	1855	1864	1815	1816	1871	
1892	1840	1889	1909	1909	1854	1894	1885	1906	1912	1907	1871	
Dec. 31, 1912 Council.	Feb. 28, 1913 Council.	Apr. 1, 1913 Council.	Dec. 31, 1912 Council.	June 30, 1913 Commission.	Dec. 31, 1912 Commission.	Dec. 31, 1912 Council.	June 30, 1913 Commission.	Dec. 31, 1912 Council.	Jan. 23, 1913 Commission.	Apr. 30, 1913 Council.	Dec. 31, 1912 Council.	
39,219	39,206	38,787	38,549	38,364	37,980	37,935	37,857	37,664	37,549	37,015	36,805	
34,874	38,494	36,280	34,371	30,291	35,279	35,099	35,201	37,176	36,346	34,014	32,121	
3,462.4	8,320.0	5,915.0	2,480.0	7,170.8	3,460.0	3,150.0	5,039.1	4,747.0	2,551.0	8,192.0	3,804.0	
3,394.5	8,290.0	5,815.0	2,480.0	7,170.8	3,320.0	3,150.0	5,039.1	4,546.0	2,541.0	8,167.0	3,844.0	
67.9	30.0	100.0			140.0	(1)	(1)	201.0	10.0	25.0	980.0	
\$35,361,123	\$25,461,630	\$20,665,000	\$50,490,649	\$49,141,915	\$46,251,980	\$23,901,824	\$16,904,995	\$24,718,743	\$22,782,239	\$18,900,395	\$19,166,188	
35,361,123	25,461,630	20,665,000	50,490,649	49,141,915	46,251,980	23,901,824	16,904,995	22,083,754	22,782,239	18,900,395	19,166,188	
14,800,525	17,770,080	20,665,000	46,610,800	42,812,430	31,888,420	17,536,625	10,945,143	20,566,164	18,713,375	10,722,747	13,258,492	
4,966,132	6,698,960	3,785,800	6,329,485	94,049	14,413,560	5,827,515	5,442,981	1,517,590	2,683,332	8,177,648	4,539,154	
15,594,466	992,590					537,684	516,871		1,385,532		1,385,532	
901.63	649.43	532.78	1,309.78	1,280.94	1,217.80	630.07	446.55	656.30	606.73	510.61	520.75	
40	81	55	100	66	100	80	50	78	80	30	100	
40	81	55	100	66	100	50	50	60	80	30	100	
12.50	20.06	21.50	11.66	19.87	7.48	16.20	20.20	22.56	16.00	12.00	12.35	
5.00	16.25	11.82	11.66	13.11	7.48	12.96	10.10	17.60	12.80	3.60	12.35	
442,014	511,825	444,298	588,721	976,589	347,971	387,210	353,155	512,563	364,516	226,805	236,702	
442,014	511,825	444,298	588,721	976,589	347,971	387,210	353,155	498,172	364,516	226,805	236,702	
11.27	13.05	11.45	15.27	25.46	9.16	10.21	9.33	13.61	9.71	6.13	6.43	
4,228			8,169				5,374			8,838	2,000	
783,697	798,194	667,836	3,172,299	3,258,049	1,059,176	1,164,537	1,161,042	940,358	1,365,983	1,397,944	1,527,040	
619,374	648,403	543,363	1,002,363	1,807,556	712,725	651,390	929,953	613,348	834,937	502,356	537,054	
619,374	500,662	283,050	1,002,363	1,299,844	533,369	651,390	708,735	613,348	834,937	502,356	537,054	
	147,741	260,304		507,712	179,356		220,218				30	
607,122	647,610	543,363	983,040	1,755,963	697,780	651,390	929,953	612,918	834,670	483,495	535,674	
12,252	793		10,323	51,593	14,945			430	267	18,861	1,380	
429,111	447,443	445,118	592,484	1,007,571	330,876	401,001	341,546	490,525	356,126	231,242	215,448	
3,150			6,127				5,374			6,312	824	
100,407	46,768	11,836	12,248	3,297	58,186	104,627	54,458	42,662	74,753	27,253	65,418	
2,848	118	1,344	10,431	11,329	3,061	454	5,317	2,252	2,370	2,139	1,251	
7,194	50,625	38,414	26,998	343,811	80,966	84,413	480,751	19,263	74,469	52,275	39,742	
13,817	437	2,125	2,170	2,401	47	3,055	2,179	1,683	22,718	5,649	2,580	
22,020	13,260	6,357	26,805	132,135	91,214	21,274	42,608	20,380	18,932	77,185	43,921	
220				5,995	4,155	2,657			1,776	42	400	
18,081	6,415	.10,163	20,307	38,814	6,863	4,361	2,906	7,742	22,674	7,921	4,659	
6,281	20	2,483	22,240	6,047		1,450	1,000	750	5,136	10,052	5,600	
9,126	215		96	870		1,886	1,000	303			44	
7,059	2,303	4,494	26,411	4,594	16,570	3,116	13,784	6,889	7,544	7,098	6,652	
	74,442	581	144,721	293,353	192,225	4,419	1,258	6,180	189,242	108,452	132,109	
7,059	73,651		144,721	122,103	49,397				178,284	100,425	131,130	
	701	581		171,250	142,828	4,419	1,258	6,180	10,958	8,027	979	
104,323	149,701	124,473	2,169,936	1,450,493	346,451	513,147	231,089	327,010	531,040	895,588	989,986	
	2,000		148,101	5,022	10,738			13,856	1,725		207,600	
44,930	143,568	123,819	1,401,108	1,337,361	113,256	311,721	216,418	164,588	418,464	763,958	399,390	
1,576	408	334,030	5,452			1,820	11,140	80,806		19,285	151,517	
117,817	543	654	7,494	18,268			3,531	1,170	3,796	17,810	1,135	
	3,272			279,203	84,390	220,498	199,606	66,590	107,061	94,535	230,344	
535,273	283,586	77,364	530,235	771,655	261,343	170,255	182,330	50,127	167,598	285,063	208,395	
1,318,970	1,081,780	745,200	3,702,534	4,029,704	1,320,519	1,334,792	1,343,372	990,485	1,533,581	1,683,007	1,735,435	
15.79	16.64	14.01	26.00	47.12	18.77	17.17	24.56	16.28	22.24	13.57	14.59	
10.94	11.41	11.48	15.37	26.26	8.71	10.57	9.02	13.41	9.48	6.25	5.85	
2.71	1.20	0.34	0.75	0.38	1.61	2.77	1.72	1.19	2.13	0.96	1.83	
0.18	1.29	0.99	0.70	8.96	2.13	2.23	12.70	0.51	1.98	1.41	1.08	
0.35	0.01	0.05	0.06	0.06	(3)	0.08	0.06	0.04	0.61	0.15	0.07	
0.57	0.50	0.69	3.58	2.49	0.63	1.12	0.54	0.55	2.06	1.19	1.71	
0.46	0.16	0.26	0.53	1.01	0.18	0.11	0.08	0.21	0.60	0.21	0.13	
0.39	0.06	0.18	1.26	0.30	0.44	0.17	0.42	0.21	0.34	0.46	0.33	
0.18	1.90	0.01	3.75	7.65	5.06	0.12	0.08	0.16	5.04	2.93	3.59	
69.3	69.0	81.9	59.1	55.7	46.4	61.6	36.7	82.3	42.7	46.0	40.1	
17.2	7.2	2.4	2.9	0.8	8.6	16.1	7.0	7.3	9.6	7.1	6.8	
1.2	7.8	7.1	2.7	19.0	11.4	18.0	51.7	3.1	8.9	10.4	7.4	
2.2	0.1	0.4	0.2	0.1	(4)	0.5	0.2	0.3	2.7	1.1	70	
3.6	3.0	4.9	13.8	5.3	3.4	0.5	2.2	3.4	9.2	8.8	11.7	
2.9	1.0	1.9	2.0	2.1	1.0	0.7	0.3	1.3	2.7	1.6	0.9	
2.5	0.4	1.3	4.9	0.6	2.3	1.0	1.7	1.3	1.5	3.4	2.3	
1.1	11.5	0.1	14.4	16.2	27.0	0.7	0.1	1.0	22.7	21.6	24.6	

³ Less than one-half of 1 cent.⁴ Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		162 QUINCY, ILL.	163 DECATUR, ILL.	164 PORTS- MOUTH, VA.	165 EVERETT, MASS.	166 JOLIET, ILL.	167 SAN JOSE, CAL.	168 AUBURN, N. Y.
1 Incorporation and fiscal year:								
2 Year of first incorporation as a city.....	1839	1856	1858	1892	1852	1850	1848	
3 Year of latest incorporation.....	1895	1881	1888	1892	1876	1906	1908	
4 Date of close of fiscal year.....	Apr. 30, 1913 Council.	Apr. 30, 1913 Commission.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Dec. 31, 1912 Council.	Nov. 30, 1912 Council.	June 30, 1913 Council.	
5 Form of government:								
6 Population:								
7 Estimated as of July 1, 1913.....	36,696	36,525	36,496	36,455	36,396	36,178	36,071	
8 Enumerated Apr. 15, 1910.....	36,587	31,140	33,190	33,484	34,670	28,946	34,668	
9 Area, July 1, 1913:								
10 Total.....	5,225.6	3,186.5	1,680.0	2,176.0	2,520.0	5,549.6	5,440.0	
11 Land.....	3,799.6	3,179.9	1,545.0	1,948.0	2,430.0	5,399.6	5,390.0	
12 Water.....	1,426.0	6.6	135.0	228.0	90.0	180.0	50.0	
13 VALUATION AND TAXATION.								
14 Assessed valuation of property.....	\$10,616,175	\$7,268,676	\$12,343,960	\$29,742,700	\$7,519,794	\$23,465,310	\$23,056,395	
15 Property subject to the general property tax:								
16 Real property.....	10,616,175	7,268,676	12,343,960	29,742,700	7,519,794	23,465,310	21,729,442	
17 Personal property.....	7,204,173	5,106,641	10,159,983	25,141,000	5,782,540	21,471,745	20,934,463	
18 Other property.....	3,151,710	1,923,301	2,183,977	4,601,700	1,380,685	1,998,505	794,979	
19 260,292	238,734	(1)			356,569	(2)		
20 Property subject to special property taxes.....							1,326,953	
21 Per capita assessed valuation of all property taxed.....	289.30	199.01	388.23	815.87	206.61	648.61	639.19	
22 Reported basis of assessment in practice:								
23 On real property (per cent of true value).....	33	33	50	100	33	60	80	
24 On personal property (per cent of true value).....	33	33	50	100	33	60	100	
25 Average rate of general property tax for city purposes—								
26 Per \$1,000 of assessed valuation.....	38.30	44.30	15.06	17.39	52.70	15.48	24.00	
27 Per \$1,000 of estimated true value.....	12.77	14.77	7.53	17.39	17.57	9.29	19.20	
28 Total levies of property taxes.....	406,600	322,002	185,916	517,230	396,293	364,283	530,506	
29 General property taxes.....	406,600	322,002	185,916	517,230	396,293	364,283	521,435	
30 Special property taxes.....							9,071	
31 Per capita levy of property taxes.....	11.08	8.82	5.09	14.19	10.89	10.07	14.71	
32 Levies of poll and occupation taxes.....				18,962				
33 RECEIPTS AND BALANCES.								
34 Receipts during year.....	661,915	797,443	816,239	1,596,898	1,106,540	1,114,158	1,369,092	
35 Revenue receipts:								
36 Classified by division of city government—								
37 Receipts of city corporation.....	617,666	561,928	343,464	772,064	694,988	724,287	753,659	
38 Receipts of school district.....	435,233	368,878	343,464	772,064	427,057	428,458	295,829	
39 Receipts of other divisions.....	175,318	193,050			267,931			
40 Classified by contributor—								
41 Receipts from public.....	7,115							
42 Receipts from funds and departments of city government.....	615,814	559,764	343,464	756,894	694,988	724,287	738,427	
43 All other.....	1,852	2,164		15,170			15,232	
44 Classified by source, as receipts from—								
45 General property taxes.....	400,299	296,710	175,054	519,250	394,151	364,598	501,767	
46 Special property taxes.....				47,259			9,161	
47 Poll and occupation taxes.....				17,268				
48 Business taxes.....	80,569	64,894	56,478	1,164	144,941	62,316	31,785	
49 Nonbusiness license taxes.....	1,596	858	2,074	425	1,023	2,634	934	
50 Special assessments.....	70,403	95,459		22,891	75,923	105,555	55,082	
51 Fines, forfeits, and escheats.....	3,621	7,600	3,142	568	3,260	4,287	2,509	
52 Subventions and grants.....	12,321	10,724	22,534	1,818	9,947	155,674	17,181	
53 Donations, gifts, and pension assessments.....		302			776		1,872	
54 Earnings of general departments.....	15,069	7,467		19,510	4,211	27,855	9,993	
55 Highway privileges.....	14,103		6,380	4,941	12,546	1,368		
56 Rents of investment properties.....	373		67,636	132	45			
57 Interest.....	18,335	7,537	782	15,494	1,142		4,942	
58 Earnings of public service enterprises.....	977	70,477	4,663	121,344	47,023		118,433	
59 Water-supply systems.....		62,129		114,389	45,422		111,911	
60 All other.....	977	8,348	4,663	6,955	1,601		6,522	
61 Nonrevenue receipts.....	44,249	235,515	472,775	824,834	411,552	389,871	615,343	
62 From sales of investments.....		5,487	14,600	262,000	225		9,231	
63 From sales of supplies.....								
64 From issue of debt obligations.....	18,571	192,612	409,000	477,740	395,541	388,076	303,007	
65 From trust and agency transactions.....		50		72,781		2,690	100,731	
66 From counterbalancing transactions.....	626	11,388	2,589	2,125	7,480	4,105	1,003	
67 From general transfers.....	25,052	25,978	45,986	10,188	8,297		201,371	
68 Cash balances at beginning of year.....	154,396	113,760	139,281	126,142	84,734	107,643	69,918	
69 Total receipts and cash balances.....	816,311	911,203	955,520	1,723,040	1,191,274	1,221,801	1,438,920	
70 Per capita receipts from—								
71 All revenues.....	16.83	15.38	9.42	21.18	19.10	20.02	20.89	
72 Property taxes.....	10.91	8.12	4.80	15.54	10.83	10.08	14.16	
73 Other taxes.....	2.24	1.80	1.60	0.52	4.01	1.80	0.91	
74 Special assessments.....	1.92	2.61		0.63	2.09	2.92	1.33	
75 Fines, forfeits, and escheats.....	0.10	0.21	0.09	0.02	0.09	0.12	0.07	
76 Subventions, grants, donations, gifts, and pension assessments.....	0.34	0.30	0.62	0.05	0.29	4.30	0.53	
77 Earnings of general departments.....	0.41	0.20	0.13	0.54	0.12	0.77	0.28	
78 Highway privileges, rents, and interest.....	0.89	0.21	2.05	0.56	0.38	0.04	0.14	
79 Earnings of public service enterprises.....	0.03	1.93	0.13	3.33	1.29		3.28	
80 Per cent of all revenue receipts from—								
81 Property taxes.....	64.8	52.8	51.0	73.4	56.7	50.3	67.8	
82 Other taxes.....	13.3	11.7	17.0	2.4	21.0	9.0	4.3	
83 Special assessments.....	11.4	17.0		3.0	10.9	14.6	7.3	
84 Fines, forfeits, and escheats.....	0.6	1.3	0.9	0.1	0.5	0.6	0.3	
85 Subventions, grants, donations, gifts, and pension assessments.....	2.0	2.0	6.6	0.2	1.5	21.5	2.5	
86 Earnings of general departments.....	2.4	1.3	1.4	2.5	0.6	3.8	1.3	
87 Highway privileges, rents, and interest.....	5.3	1.3	21.8	2.7	2.0	0.2	0.7	
88 Earnings of public service enterprises.....	0.2	12.5	1.3	15.7	6.8		15.7	

1 Valuation of other property included with valuations of real and personal property.

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
169 LANSING, MICH.	170 PITTSFIELD, MASS.	171 QUINCY, MASS.	172 MUSKOGEE, OKLA.	173 TAUNTON, MASS.	174 CEDAR RAPIDS, IOWA.	175 OSHKOSH, WIS.	176 AM- STERDAM, N. Y.	177 MOUNT VERNON, N. Y.	178 JAMES- TOWN, N. Y.	179 NIAGARA FALLS, N. Y.	180 JACKSON, MICH.	
1858 1912 Apr. 30, 1913 Council.	1891 1891 Dec. 31, 1912 Council.	1889 1889 June 30, 1913 Commission.	1898 1911 Nov. 30, 1912 Council.	1864 1910 Mar. 31, 1913 Commission.	1850 1908 Sept. 30, 1912 Commission.	1853 1911 1885 1907 Dec. 31, 1912 Council.	1885 1911 1885 1907 Apr. 30, 1913 Council.	1892 1911 1892 1905 Feb. 28, 1913 Council.	1886 1907 1886 1905 Feb. 28, 1913 Council.	1892 1892 1892 1905 Dec. 31, 1912 Council.	1843 1905 1905 1905 Feb. 28, 1913 Council.	
36,019 31,229 4,800.0 4,530.0 4,270.0	35,483 32,121 22,900.0 21,925.0 975.0	35,481 32,642 35,355 25,278 17,186.0 10,736.0 6,450.0	35,355 34,259 35,305 34,259 5,446.9 5,446.9 2,944.0	35,134 32,811 34,283 31,267 31,264.0 28,320.0 7,488.0	34,613 33,062 34,283 31,267 5,446.4 5,086.8 409.6	34,066 30,919 34,027 31,297 2,694.4 2,644.4 50.0	34,027 31,297 34,013 31,445 5,410.4 5,351.4 60.0	34,027 31,297 34,013 31,445 5,410.4 5,351.4 1,070.0	34,027 31,297 34,013 31,445 5,410.4 5,351.4 1,070.0	33,464 31,433 6,970.0 5,900.0 5,760.0 5,628.0 132.0	33,464 31,433 6,970.0 5,900.0 5,760.0 5,628.0 132.0	1 2 3 4 5 6 7 8 9
\$37,400,950	\$34,014,955	\$35,375,898	\$32,201,566	\$24,023,517	\$29,770,312	\$22,706,113	\$15,859,948	\$42,584,237	\$18,659,892	\$41,459,289	\$20,533,850	10
37,400,950 26,666,760 10,734,190	33,458,073 26,428,115 7,029,958	35,101,700 28,872,450 6,229,250	32,201,566 24,427,725 6,086,840	23,172,100 17,540,145 5,631,955	29,065,122 24,191,467 4,873,655	22,706,113 17,475,760 5,230,353	13,223,407 12,859,907 363,500	36,396,295 36,240,845 155,450	16,209,910 15,728,860 481,050	35,012,997 34,595,997 417,000	20,533,850 15,909,240 4,624,610	11 12 13 14
556,912	274,198	851,417	705,190	-----	-----	2,636,541	6,187,942	2,449,982	6,446,292	-----	-----	15
1,088.37	958.63	997.04	910.81	680.46	847.34	656.00	462.62	1,250.05	548.38	1,218.92	613.61	16
100 100	100 100	100 85	100 100	80 80	80 80	68 68	100 100	80 80	60 60	40 25	80 60	17 18
11.88 11.88	14.45 14.45	19.97 19.97	16.36 13.91	16.50 16.50	18.52 14.82	16.71 11.36	21.57 21.57	19.42 15.63	27.34 16.40	21.98 8.79	18.80 11.28	19 20
444,323 444,323	492,870 483,402	706,898 700,866	534,461 534,461	399,259 382,401	542,364 538,344	379,328 379,328	302,719 285,175	724,192 706,602	461,358 443,101	789,693 769,621	386,120 386,120	21 22
12.34	13.89	6,032	19.92	15.12	16,858 4,020	11.31 15.44	17,544 8.83	17,590 21.26	18,257 13.56	20,072 23.21	22.21 11.54	24 25
21,302	21,096	19,246	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1,226,010	1,525,077	1,984,552	1,719,051	1,710,521	938,203	749,509	826,486	2,751,063	1,597,901	1,907,436	946,566	26
844,294	738,800	900,075	901,892	831,770	873,971	487,549	449,990	1,096,207	769,734	1,209,354	541,633	27
647,469 196,825	738,800	900,075	732,441 169,451	831,770	597,291 276,680	487,549	331,926 118,064	809,637 286,570	592,018 177,716	1,209,354	410,504 131,129	28 29
797,524 46,770	736,847 1,963	808,583 1,492	886,134 15,758	817,560 14,210	873,785 186	484,229 3,320	449,990 30,334	1,088,005 8,202	729,497 40,237	1,193,294 16,060	541,633	31 32
463,110	476,987	610,804	394,365	392,979	571,561	364,924	287,974 20,193	779,379 17,590	442,573 18,030	733,005 21,114	381,098	33
15,428	18,320	28,513	10,740	85,580	-----	-----	-----	-----	-----	-----	-----	35
16,468 1,269	33,080 414	2,017 398	9,879 2,899	37,071 278	73,450 3,359	40,596 1,161	30,334 1,657	33,508 5,194	19,686 513	55,734 2,222	27,300 474	36 37
38,956 5,064	32,431 3,007	43,882 3,614	317,186 15,985	27,642 1,904	70,663 6,441	25,720 2,270	7,116 1,942	155,246 3,002	62,538 2,532	142,694 3,780	39,107 2,542	38 39
52,356	1,369	2,282	21,171	3,506	14,189	29,783 4,316	11,982 498	19,125 7,309	19,211 551	17,425 75	3,444 50	40 41
7,547	14,489 4,785	19,284 795	33,985 6,413	33,883 12,000	14,908 6,474	4,265 880	12,219 1,648	20,751 31,655	11,130 4,732	24,962 112,213	447 43	42 43
483	3,035	19,860	17,664	35,722	3,570	12,723	811	27,980 4,005	5,802 4,005	12,731	570	45
259,041 94,927	100,384 106,184	143,305 135,556	87,963 98,973	196,102 97,464	98,547 1,083	872 872	88,716 88,716	172,676 116,945	97,231 96,206	61,639 52,282	46 47	
381,716	786,277	1,084,477 22,382	817,159	878,751 74,500	64,282	261,960 3,150	376,496 120,400	1,654,856 1,252	828,167 1,252	698,082 5,600	404,933 50	49 51
49,024 131,347	664,090 108,893	972,550 86,025	769,890 1,788	478,362 105,071	52,111 72	114,220 140,229	159,555 58,092	787,850 191,899	479,871 175,206	325,302 153,208	249,472 63	
9,345 192,000	10,951 2,343	3,511	7,258 38,223	10,420 210,398	11,903 148	541 3,820	12,144 146,765	19,588 535,119	29,575 249,473	3,379 188,595	2,253 55	
128,600	121,889	137,058	533,071	89,000	183,452	69,760	18,185	667,467	157,673	914,238	22,036	56
1,354,610	1,046,966	2,121,610	2,252,122	1,709,521	1,121,655	819,269	844,671	3,418,530	1,755,574	2,821,674	968,602	57
23.44 12.86 0.49 1.08 0.14 1.45	20.82 14.63 1.40 0.91 0.10 0.04	25.37 18.02 0.58 1.24 0.10 0.06	25.51 11.15 1.36 8.97 0.45 0.60	23.56 13.55 2.19 0.78 0.05 0.10	24.88 16.27 1.21 0.74 0.18 0.53	14.09 10.54 0.93 0.21 0.07 0.87	13.13 10.54 1.14 0.21 0.08 0.35	32.18 23.39 0.59 4.56 0.09 0.78	22.62 13.54 1.70 1.84 0.07 0.58	35.56 22.17 0.83 4.20 0.11 0.51	16.19 11.39 0.83 1.17 0.08 0.10	58 59 60 61 62 63
0.21 0.01 7.19	0.41 0.24 3.08	0.54 0.75 4.07	0.96 0.52 2.49	0.96 1.19 5.55	0.43 0.47 2.80	0.19 0.44 0.08	0.12 0.02 2.44	0.36 0.75 0.12	0.61 0.31 5.07	0.33 3.67 2.86	0.75 0.03 1.84	64 65 66
54.9 2.1 4.6 0.6 6.2	70.3 6.7 4.4 0.5 0.2	71.0 2.3 4.9 1.8 0.3	43.7 1.4 35.2 1.8 2.3	57.5 8.8 8.1 0.7 0.4	65.4 8.6 5.3 0.5 6.2	74.8 8.6 8.1 0.5 2.7	68.5 7.1 1.6 0.4 2.7	72.7 3.5 14.2 0.8 2.4	59.8 2.6 8.1 0.3 2.6	62.4 4.8 7.2 0.3 1.4	70.4 5.1 69 0.5 0.6	67 68 69 70 71
0.9 0.1 30.7	2.0 1.1 14.8	2.1 3.0 16.0	3.8 2.0 9.8	4.1 5.1 23.6	1.7 1.9 11.3	1.3 0.2 18.6	0.9 0.2 0.4	1.1 0.2 0.4	2.7 0.31 22.4	0.9 3.67 10.3	0.75 0.03 8.0	64 65 74

2 Valuation of other property included with that of real property.

3 For property subject to the general property tax.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—INCORPORATION AND FISCAL YEAR, FORM OF GOVERNMENT,

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		181 NEW ROCHELLE, N. Y.	182 LIMA, OHIO.	183 LORAIN, OHIO.	184 COLUMBIA, S. C.	185 WILLIAMS- PORT, PA.	186 JOPLIN, MO.	187 CHELSEA, MASS.
1	Incorporation and fiscal year:							
2	Year of first incorporation as a city.....	1899	1871	1894	1805	1866	1873	1857
3	Year of latest incorporation.....	1910	1871	1894	1910	1889	1900	1894
4	Date of close of fiscal year.....	Dec. 31, 1912	Council.	Dec. 31, 1912	Council.	Apr. 1, 1913	June 30, 1913	Dec. 31, 1912
5	Form of government:							
6	Population:							
7	Estimated as of July 1, 1913.....	33,461	33,194	33,058	32,954	32,867	32,664	32,452
8	Enumerated April 15, 1910.....	28,867	30,508	28,883	26,319	31,860	32,073	32,452
9	Area, July 1, 1913:							
10	Total.....	6,544.7	3,692.8	6,235.0	3,981.0	4,544.0	9,920.0	1,440.0
11	Land.....	6,400.0	3,614.1	6,115.0	3,883.3	4,485.0	9,920.0	1,270.0
12	Water.....	144.7	78.7	120.0	97.7	59.0		170.0
13	VALUATION AND TAXATION.							
14	Assessed valuation of property.....	\$38,932,268	\$31,054,190	\$45,319,875	\$11,888,659	\$15,211,767	\$10,151,252	\$28,147,000
15	Property subject to the general property tax.....	35,902,688	31,054,190	45,319,875	11,888,659	15,211,767	10,151,252	28,110,650
16	Real property.....	35,510,088	22,009,360	30,539,535	7,044,008	15,211,767	7,230,257	23,942,200
17	Personal property.....	392,600	6,500,160	14,780,340	4,794,651		2,303,980	4,108,450
18	Other property.....	2,494,670					557,015	
19	Property subject to special property taxes.....	3,029,580						37,310
20	Per capita assessed valuation of all property taxed.....	1,162.51	936.38	1,370.92	359.25	462.83	310.78	807.37
21	Reported basis of assessment in practice:							
22	On real property (per cent of true value).....	78	100	100	25	70	40	100
23	On personal property (per cent of true value).....	70	100	100	25	70	40	100
24	Average rate of general property tax for city purposes—							
25	Per \$1,000 of assessed valuation.....	25.86	9.05	6.53	20.00	21.00	29.62	19.93
26	Per \$1,000 of estimated true valuation.....	20.17	9.05	6.53	5.00	14.70	11.85	10.03
27	Total levies of property taxes.....	938,440	281,040	295,939	236,773	319,447	300,963	561,053
28	General property taxes.....	928,208	281,040	295,939	236,773	319,447	300,963	560,255
29	Special property taxes.....	10,222						708
30	Per capita levy of property taxes.....	28.05	8.47	8.95	7.18	9.72	9.21	17.29
31	Levies of poll and occupation taxes.....				5,475	10,745		20,626
32	RECEIPTS AND BALANCES.							
33	Receipts during year.....	1,972,226	769,541	1,131,114	775,806	481,184	618,370	1,770,872
34	Revenue receipts:							
35	Classified by division of city government—							
36	Receipts of city corporation.....	1,084,577	484,198	553,907	572,825	457,641	475,765	903,235
37	Receipts of school district.....	1,084,577	343,641	398,297	511,877	271,765	299,711	903,235
38	Receipts of other divisions.....	140,557	155,700	60,948	185,876	176,054		
39	Classified by contributor—							
40	Receipts from public.....	1,083,474	476,431	550,709	572,825	456,935	472,161	870,232
41	Receipts from funds and departments of city government.....	1,103	7,767	3,288	706		3,604	23,953
42	Classified by source, as receipts from—							
43	General property taxes.....	881,655	252,025	283,132	206,573	337,905	291,580	610,038
44	Special property taxes.....	10,233						34,231
45	Foil and occupation taxes.....							14,036
46	Business taxes.....	31,512	38,059	55,046	3,587	13,400	76,276	32,490
47	Nonbusiness license taxes.....	2,839	1,551	570	197,869	31,770		
48	Special assessments.....	97,550	65,561	102,692	17,507	2,353	3,814	2,134
49	Fines, forfeits, and escheats.....	1,954	4,744	2,854	29,443	13,579	37,517	11,774
50	Subventions and grants.....	18,446	16,556	15,120	10,276	1,336	8,315	4,246
51	Donations, gifts, and pension assessments.....	1,585	11			26,024	24,230	22
52	Earnings of general departments.....	18,709	5,915	3,344	14,067	1,022	100	
53	Highway privileges.....	4,609	5,000	501		9,602	7,338	20,740
54	Rents of investment properties.....			46				12,743
55	Interest.....	12,209	9,787	11,115	26		307	2,168
56	Earnings of public service enterprises.....	3,276	85,039	79,257	1,795	6,833	6,450	20,267
57	Water-supply systems.....		83,736	76,115	81,120	13,208	10,772	128,446
58	All other.....	3,276	1,303	3,142	1,059	13,208	19,772	128,446
59	Nonrevenue receipts:							
60	From sales of investments.....	887,649	285,343	577,117	202,981	23,543	142,614	867,637
61	From sales of supplies.....		24,237	35,775		5,000		33,708
62	From issue of debt obligations.....		2,415	3,270				
63	From trust and agency transactions.....	714,347	114,087	357,983	168,300	7,700	116,604	671,570
64	From counterbalancing transactions.....	145,739	4	53	12,000		23,453	122,046
65	From general transfers.....	8,300	1,342	2,259	1,731	21	642	830
66		19,254	143,258	177,777	20,950	10,822	1,625	38,475
67	Cash balances at beginning of year.....	601,435	167,384	337,443	109,899	117,609	117,644	53,541
68	Total receipts and cash balances.....	2,573,661	936,925	1,468,557	885,705	598,793	736,023	1,824,413
69	Per capita receipts from—							
70	All revenues:							
71	Property taxes.....	32.41	14.60	16.76	17.38	13.92	14.57	27.83
72	Other taxes.....	26.65	7.60	8.56	6.27	10.28	8.93	20.16
73	Special assessments.....	1.03	1.19	1.68	6.14	1.45	2.45	1.50
74	Fines, forfeits, and escheats.....	2.92	1.98	3.11	0.53	0.41	1.15	0.36
75	Subventions, grants, donations, gifts, and pension assessments.....	0.06	0.14	0.09	0.89	0.04	0.26	0.13
76	Earnings of general departments.....	0.60	0.50	0.46	0.58	0.84	0.74	(*)
77	Highway privileges, rents, and interest.....	0.56	0.18	0.10	0.45	0.29	0.22	0.64
78	Earnings of public service enterprises.....	0.50	0.44	0.36	0.06	0.21	0.21	1.08
79	Per cent of all revenue receipts from—	0.10	2.56	2.40	2.46	0.40	0.61	3.96
80	Property taxes.....	82.2	52.0	51.1	30.1	73.8	61.3	72.4
81	Other taxes.....	3.2	8.2	10.0	35.3	10.4	16.8	5.4
82	Special assessments.....	9.0	13.5	18.5	3.1	3.0	7.9	1.3
83	Fines, forfeits, and escheats.....	0.2	1.0	0.5	5.1	0.3	1.7	0.5
84	Subventions, grants, donations, gifts, and pension assessments.....	1.9	3.4	2.7	3.4	6.0	5.1	(*)
85	Earnings of general departments.....	1.7	1.2	0.8	2.6	2.1	1.5	2.3
86	Highway privileges, rents, and interest.....	1.8	3.0	2.2	0.3	1.5	1.4	3.9
87	Earnings of public service enterprises.....	0.3	17.6	14.3	14.2	2.9	4.2	14.2

¹ Population April 15, 1910; decrease since 1900; no estimate made.² Valuation of personal property included with that of real property.

TABLES.

39

POPULATION, AREA, VALUATION AND TAXATION, AND RECEIPTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.											
188 AURORA, ILL.	189 AUSTIN, TEX.	190 SHREVEPORT, LA.	191 ORANGE, N.J.	192 NEWPORT, KY.	193 WATERLOO, IOWA.	194 LYNCHBURG, VA.	195 LA CROSSE, WIS.	196 COLORADO SPRINGS, COLO.	197 COUNCIL BLUFFS, IOWA.	198 EVERETT, WASH.	199 DANVILLE, ILL.
1857 1887 Dec. 31, 1912 Council.	1839 1909 Dec. 31, 1912 Commission.	1839 1839 Dec. 31, 1912 Commission.	1872 1872 Dec. 31, 1912 Commission.	1850 1894 Mar. 31, 1913 Commission.	1868 1904 Jan. 31, 1913 Council.	1805 1896 Dec. 31, 1912 Council.	1856 1869 Dec. 31, 1912 Council.	1878 1909 Dec. 31, 1912 Commission.	1853 1853 Mar. 31, 1913 Council.	1893 1893 Dec. 31, 1912 Commission.	1867 1874 Apr. 30, 1913 Council.
32,431 29,807	32,420 29,800	31,744 28,015	31,412 29,630	31,312 30,309	31,275 26,693	31,275 29,494	31,212 30,417	31,090 29,078	30,425 29,292	30,320 24,814	30,140 27,871
4,420.0 4,245.0 175.0	10,561.1 8,282.1 2,279.0	6,380.0 6,080.0 300.0	1,400.0 1,400.0 120.0	891.0 771.0 400.0	8,560.0 8,160.0 134.4	3,059.2 2,924.8 550.6	6,640.1 6,089.5 530.8	5,305.8 5,305.8	12,627.2 11,616.0 1,011.2	8,792.2 5,954.5 2,837.7	6,400.0 6,000.0 400.0
\$9,003,711	\$22,299,123	\$16,542,208	\$21,451,421	\$15,921,886	\$7,145,878	\$34,530,899	\$20,475,907	\$12,460,040	\$4,525,889	\$13,155,232	\$8,700,919
9,003,711 6,052,867 2,382,503 568,251	22,299,123 15,856,223 6,442,900	16,542,208 10,861,654 3,330,408 2,360,145	21,451,421 19,744,654 1,706,767	15,921,886 12,867,875 1,487,694 1,566,317	5,400,357 3,758,500 1,352,098 289,788	34,530,899 18,521,796 16,009,103	20,475,907 15,173,156 5,302,751	12,460,040 12,460,040 (2)	4,525,889 2,111,120 1,907,604 567,105	13,155,232 9,759,024 2,173,095 1,223,113	8,700,919 5,667,331 2,334,413 699,175
277.63	687.82	521.11	682.91	508.49	228.49	1,104.11	656.03	400.77	148.76	433.75	288.68
33	75	40	100	65	25	72	80	33	25	40	60
33	75	40	100	50	25	75	75	33	25	40	60
35.75 11.92	16.63 12.47	15.45 15.56	15.56 10.29	84.51 21.13	15.00 10.80	15.01 12.01	35.00 11.67	88.05 22.01	23.70 9.48	31.40 18.84	19 20
329,749 329,749	370,510 370,510	255,649 255,640	333,784 333,784	252,020 252,020	465,132 456,404 8,728	517,963 517,963 307,340	307,340 457,212	399,040 399,040	316,736 316,736	274,241 274,241	21 22
10.17	11.43	8.05	10.03	8.05	14.87 16.56	9.85	14.71	13.12	10.44	9.10	24
3,489	1,000	6,183	5,361	6,183	2,896	3,631	67,637	3,631	4,131	454,806	35
56,473	9,857 658	31,012 3,901	38,549 2,059	33,468 5,018	27,344 427	151,437 1,430	41,680 5,620	31,340 14,842	53,513 103,058	1,527 107,958	37
125,165 2,911	300	158,700	89,889	41,183	57,352	14,844	1,872	1,330	315,582 5,490	85,567 4,026	39
10,208 698	42,513 257	20,101 391	84,865 3,930	44,665 366	7,338 537	25,977 8,927	28,420 20,039	69,337 5,500	11,332 10,695	112,285 1,111	40 41
7,906 6,663	9,417	10,725	9,586	9,301	9,488	6,403	19,590	5,809	22,728	3,326	42
3,592	3,592	12,014	500	32	8,250	762	10,372	1,542	1,542	44	43
2,910	1,700	20,320	1,040	6,878	22,384	26,739	630	630	630	4,131	46
4,252 61,503	18,675 274,162	11,660 28,032	61,193 61,193	68,799 64,186	80,784 4,613	80,703 9,763	53,735 6,679	184,319 15,124	110,618 847	1,521	47
50,792 1,711	125,433 148,720	28,032	61,193	80,784	76,940	47,056	169,195 6,769	109,771 15,124	1,521	48	51
360,045 3,500	962,338 4,853	340,709 316,938	1,311,040 249,163	93,345	869,727 45,530	753,520 76,066	361,698 377	110,883 361,698	631,672 35,020	223,896 50	49
356,338	797,206	279,558	807,882	99,582	80,364	680,207	402,443	254,092	49,276	593,072	223,849
5,277 1,530	11,260 153,872	11,490 44,808	9,265 34,548	546 149,235	2,900 3,982	5,808 138,182	148,004 5,322	15,572 5,258	56,251 3,656	921 2,659	53 47
35,516	136,619	255,385	311,255	88,256	97,736	35,201	282,601	105,765	229,846	167,857	150,191
1,008,541	1,803,370	1,131,843	2,222,808	799,311	859,087	1,652,166	1,597,824	1,339,124	1,024,098	1,602,139	828,893
18.70 10.19 1.74 3.86 0.09 0.34	21.73 10.40 0.32 0.01 0.27 1.32	16.88 10.06 1.21 5.00 0.51 0.05	19.12 8.17 1.32 1.27 0.11 2.88	14.75 14.92 1.09 1.32 0.02 1.44	21.36 13.18 5.00 1.83 0.17 0.25	23.89 11.66 1.43 0.18 0.25 1.12	18.00 14.39 1.28 0.48 0.06 1.58	28.04 14.39 1.90 3.31 0.04 2.41	22.46 11.94 0.17 3.55 0.18 0.72	26.46 9.31 0.17 10.41 0.13 3.74	15.09 59 60 61 62 63
0.24 0.34 1.90	0.29 0.67 8.46	0.20 0.53 0.88	0.34 1.24 1.95	0.31 0.22 2.20	0.30 0.22 2.58	0.21 0.08 1.72	0.63 0.86 5.93	0.19 0.04 0.36	0.75 0.34 0.05	0.11 64 65 66	64 65 66
54.5 9.3 20.6 0.5 1.8	47.8 1.5 (6) 1.2 6.1	46.8 7.2 29.6 3.0 3.8	52.6 6.9 6.6 0.6 14.8	55.4 5.1 8.9 0.8 9.7	69.8 21.2 8.6 1.0 1.2	55.2 8.0 2.6 0.3 4.7	64.8 8.0 11.8 0.3 8.8	51.3 4.6 15.8 0.2 8.6	53.2 8.5 39.3 0.8 3.2	41.9 5.6 15.1 0.5 14.1	61.7 68 69 70 71
1.3 1.8 10.1	1.3 3.1 38.9	1.2 3.2 5.2	1.8 6.5 10.2	2.1 1.0 14.9	1.4 1.0 12.1	1.3 4.3 11.6	1.1 4.8 9.6	2.2 0.2 21.1	0.9 1.5 16.2	2.8 0.5 0.2	0.7 72 73 74

^a For property subject to the general property tax.^b Less than one-half of 1 cent.^c Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913.

SUBJECT.	ALL CITIES.	GROUP.				
		I	II	III	IV	V
PAYMENTS AND BALANCES.						
1 Payments during year.....	\$1,869,814,966	\$1,062,007,753	\$237,869,276	\$294,632,433	\$160,769,788	\$114,535,716
2 Governmental cost payments.....	984,141,689	484,416,455	140,930,301	185,881,889	99,396,250	73,516,794
Classified by division of city government—						
Payments of city corporation.....	860,301,592	424,898,833	123,418,634	164,623,148	85,451,338	61,909,639
Payments of school district.....	87,332,542	34,957,301	7,430,035	20,444,251	12,993,595	11,601,360
Payments of other divisions of city government.....	36,507,555	24,560,321	10,081,632	814,490	1,045,317	5,795
Classified by payee—						
Payments to public.....	964,560,089	471,069,804	139,008,740	183,600,070	98,185,118	72,696,357
Payments to funds and departments of city government.....	19,581,600	13,346,651	1,921,561	2,281,819	1,211,132	820,437
Classified by object, as payment for—						
Expenses.....	563,958,318	289,619,959	79,065,201	97,411,722	55,563,317	41,698,119
Of general departments.....	522,990,200	269,883,726	75,575,247	89,702,802	49,948,585	37,899,840
General government.....	60,510,314	36,287,851	8,820,765	7,660,734	4,357,801	3,383,173
Protection to person and property.....	118,328,740	60,927,868	16,122,041	21,203,830	11,993,299	8,081,702
Police department.....	60,454,804	34,818,331	7,454,096	9,602,449	5,158,789	3,421,139
Fire department.....	48,152,571	19,921,050	7,113,058	10,522,822	6,302,631	4,299,010
All other.....	9,715,365	6,188,487	1,554,887	1,078,559	531,879	361,553
Conservation of health.....	10,578,783	5,660,299	1,445,658	1,826,797	1,020,299	625,710
Sanitation.....	42,352,938	22,254,140	5,313,774	7,813,893	4,183,604	2,788,527
Highways.....	59,461,527	26,770,933	8,839,537	12,271,874	6,112,153	5,467,030
Charities, hospitals, and corrections.....	33,608,341	21,714,909	5,438,250	3,563,964	1,573,436	1,317,782
Education.....	157,419,877	73,386,945	20,382,919	30,474,443	18,504,302	14,671,268
Schools.....	150,702,183	70,268,831	19,435,012	29,112,034	17,787,237	14,099,019
Libraries.....	6,717,694	3,118,114	947,907	1,362,409	717,065	572,199
Recreation.....	19,184,453	10,991,629	2,650,889	3,278,310	1,371,360	892,265
Miscellaneous.....	1,6,878,620	999,061	1,521,488	267,719	229,910	108,442
General.....	14,665,627	10,870,091	1,347,936	1,341,238	602,421	503,941
Of public service enterprises.....	40,968,118	19,756,233	4,089,954	7,708,920	5,614,732	3,798,279
Water-supply systems.....	31,601,442	15,080,333	3,380,650	6,206,943	4,021,469	2,912,047
All other.....	9,366,676	4,075,900	709,304	1,501,977	1,593,263	886,232
28 Interest on city indebtedness.....	109,684,123	63,785,719	11,517,677	17,521,171	9,859,625	6,999,931
29 Outlays.....	2,310,499,248	131,010,777	49,747,423	2,70,948,996	2,33,973,308	24,818,744
General government.....	6,469,894	3,105,616	690,435	1,395,156	962,796	315,801
Protection to person and property.....	8,787,400	2,648,285	2,283,521	1,702,021	1,087,902	1,065,371
Conservation of health.....	1,866,778	1,132,682	305,332	197,932	196,972	33,860
Sanitation.....	34,083,906	10,999,069	5,728,763	10,952,579	3,598,062	2,805,433
Highways.....	101,952,261	44,712,102	11,468,366	23,206,677	12,365,020	10,200,098
Charities, hospitals, and corrections.....	6,750,028	3,599,982	2,341,921	648,796	65,972	93,357
Education.....	41,314,987	15,549,165	6,592,136	10,599,254	4,826,168	3,748,264
Recreation.....	26,221,562	8,525,197	7,857,644	7,124,188	1,809,922	904,611
Miscellaneous and general.....	276,028	5,258	60,072	86,066	46,995	77,632
Municipal service enterprises.....	1,659,619	1,462,156	6,478	111,680	50,290	29,015
Public service enterprises.....	81,214,038	39,271,265	12,412,455	14,929,810	8,969,774	5,630,734
Water-supply systems.....	66,801,261	35,568,704	7,251,024	12,921,647	6,104,408	4,864,418
All other.....	14,412,777	3,701,501	5,161,431	2,008,163	2,775,366	766,310
43 Nongovernmental cost payments.....	885,673,277	577,591,298	.96,938,975	108,750,544	61,373,538	41,018,922
For purchase of investments.....	139,258,188	108,449,770	6,187,870	13,670,517	6,347,831	4,602,200
For purchase of supplies.....	455,997	206,607	71,291	66,115	56,627	55,357
For redemption of debt obligations.....	464,434,334	324,234,196	28,464,533	54,882,212	34,501,512	22,351,881
In trust and agency transactions.....	79,599,925	37,429,564	18,244,098	12,896,901	6,600,217	4,429,150
In counterbalancing transactions.....	7,903,185	3,298,289	1,325,674	1,896,313	699,032	683,877
By general transfers.....	194,021,648	103,975,872	42,642,514	25,338,486	13,168,319	8,896,457
50 Cash balances at close of year.....	261,755,380	128,250,504	44,470,092	43,694,790	23,805,344	21,528,650
51 Total payments and cash balances.....	2,131,570,346	1,190,258,257	282,345,368	338,327,223	184,575,132	136,064,366
52 Per capita payments:						
For all governmental cost.....	32.59	37.56	39.99	52.74	15.46	22.87
For expenses of general departments.....	17.32	20.92	21.44	25.45	7.77	11.79
Classified by department—						
General government.....	2.00	2.81	2.50	2.17	0.68	1.05
Police department.....	2.00	2.70	2.12	2.72	0.80	1.06
Fire department.....	1.59	1.54	2.02	2.90	0.98	1.34
All other protection to person and property.....	0.32	0.48	0.44	0.31	0.08	0.11
Conservation of health.....	0.35	0.44	0.41	0.52	0.16	0.19
Sanitation.....	1.40	1.73	1.51	2.22	0.65	0.87
Highways.....	1.97	2.08	2.51	3.48	0.95	1.70
Charities, hospitals, and corrections.....	1.11	1.68	1.54	1.01	0.24	0.41
Schools.....	4.99	5.45	5.51	8.26	2.77	4.39
Libraries.....	0.22	0.24	0.27	0.39	0.11	0.18
Recreation.....	0.64	0.85	0.75	0.93	0.21	0.28
Miscellaneous.....	0.23	0.08	1.48	0.08	0.04	0.05
General.....	0.49	0.84	0.38	0.38	0.09	0.16
For expenses of public service enterprises.....	1.36	1.53	1.16	2.19	0.87	1.18
For interest on city indebtedness.....	3.63	4.95	3.27	4.97	1.53	2.18
For outlays.....	10.28	10.16	14.12	20.13	5.29	7.72
53 Per cent of all payments for expenses of general departments made for—						
General government.....	11.6	13.4	11.7	8.5	8.7	8.9
Police department.....	11.6	12.9	9.9	10.7	10.3	9.0
Fire department.....	9.2	7.4	9.4	11.7	12.6	11.3
All other protection to person and property.....	1.9	2.3	2.1	1.2	1.1	1.0
Conservation of health.....	2.0	2.1	1.9	2.0	2.0	1.7
Sanitation.....	8.1	8.2	7.0	8.7	8.4	7.4
Highways.....	11.4	9.9	11.7	13.7	12.2	14.4
Charities, hospitals, and corrections.....	6.4	8.0	7.2	4.0	3.2	3.5
Schools.....	28.8	26.0	25.7	32.5	35.6	37.2
Libraries.....	1.3	1.2	1.3	1.5	1.4	1.5
Recreation.....	3.7	4.1	3.5	3.7	2.7	2.4
Miscellaneous.....	1.3	0.4	6.9	0.3	0.5	0.4
General.....	2.8	4.0	1.8	1.5	1.2	1.3

¹ Includes expenses of Panama Exposition, \$5,033,399.² For explanation of difference between this amount and the total for the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP I.—CITIES HAVING OVER 500,000 INHABITANTS.									
1 NEW YORK, N. Y.	2 CHICAGO, ILL.	3 PHILADELPHIA, PA.	4 ST. LOUIS, MO.	5 BOSTON, MASS.	6 CLEVELAND, OHIO.	7 BALTIMORE, MD.	8 PITTSBURGH, PA.	9 DETROIT, MICH.	
\$623,197,307	\$167,018,122	\$65,932,843	\$28,823,238	\$58,211,809	\$39,148,866	\$21,622,011	\$32,149,460	\$25,904,097	1
243,208,430	67,801,957	43,311,948	21,516,430	32,553,175	18,554,874	18,090,899	22,836,171	16,542,571	2
243,208,430	38,773,103	35,210,032	17,230,921	32,553,175	11,170,361	18,090,899	13,479,828	15,181,994	3
	13,470,010	8,020,009	4,285,509		4,518,205		4,663,568	4,692,775	4
	15,558,754	81,907			2,866,308			1,360,577	5
234,408,952	67,242,708	42,552,873	21,490,501	30,857,072	18,366,849	17,323,748	22,392,262	16,435,039	6
8,799,478	559,249	759,275	25,929	1,696,103	188,025	767,151	443,909	107,532	7
132,366,472	45,957,821	31,684,887	14,721,637	21,300,873	10,334,387	9,341,523	13,398,325	10,514,034	8
124,492,413	42,319,339	28,857,858	13,398,879	19,952,503	9,610,153	8,621,861	12,401,997	10,208,723	9
16,920,019	6,455,558	3,990,716	1,361,980	2,147,585	1,331,238	1,000,751	1,726,443	1,053,563	10
27,210,037	10,878,392	6,497,722	3,420,209	4,204,026	1,827,706	2,284,350	2,549,139	2,056,287	11
15,036,192	6,706,165	4,323,957	2,077,437	2,266,268	895,896	1,256,407	1,137,998	1,118,011	12
8,772,457	3,332,303	1,467,428	1,098,839	1,606,492	809,773	924,392	1,030,817	883,549	13
3,401,388	839,924	706,337	248,933	331,266	122,037	103,551	350,324	54,727	14
2,872,085	541,803	525,593	144,495	576,824	288,486	191,872	318,289	200,852	15
9,982,532	3,720,475	2,056,050	1,361,859	1,854,351	814,170	875,181	774,925	814,597	16
9,759,703	2,791,263	4,200,748	1,740,252	2,086,796	1,074,689	1,079,091	1,628,041	2,410,350	17
10,856,524	2,700,547	3,014,272	882,029	1,664,457	502,253	674,426	846,066	574,335	18
35,903,197	10,719,484	6,444,380	3,564,240	5,296,073	3,199,689	2,026,800	3,826,157	2,406,925	19
34,725,251	10,403,602	6,234,612	3,394,104	4,900,268	2,916,646	1,939,800	3,494,377	2,261,171	20
1,177,946	315,882	209,768	170,136	395,808	284,043	87,000	331,780	145,754	21
4,099,728	2,828,816	934,568	432,789	1,338,939	217,784	352,636	446,947	339,422	22
11,301	86,408	490,193	43,811	238,626	97,014	1,474	7,887	22,347	23
6,877,287	1,596,593	703,616	147,215	544,826	257,126	135,280	278,103	330,045	24
7,874,059	3,638,482	2,827,029	1,322,768	1,348,370	724,234	719,662	996,328	305,311	25
4,552,149	3,385,662	2,595,919	210,222	926,666	559,865	628,650	927,264	293,936	26
3,321,910	252,820	231,110	112,536	421,704	164,369	91,012	69,064	11,375	27
41,278,912	3,959,975	4,206,053	1,027,109	5,970,239	1,927,176	2,416,516	2,449,344	550,395	28
69,563,046	17,884,161	7,421,008	5,767,684	5,282,063	6,293,311	6,332,860	6,988,502	5,478,142	29
1,080,326	420,442	64,998	61,183	239,154	79,446	205	6,429	30	
1,566,488	81,004	318,644	47,893	131,146	123,883	28,463	158,448	193,316	31
402,099	333,275	101,599	8,315	22,172	131,407	1,545	71,370	32	
2,337,517	1,409,015	659,222	1,601,686	1,020,784	422,164	2,499,244	279,435	770,002	33
22,579,458	6,307,413	2,191,839	2,087,413	1,918,109	2,322,256	1,249,448	4,335,000	1,671,166	34
2,422,130	170,071	481,002	119,086	60,771	141,322	55,931	131,047	7,752	35
5,652,060	2,808,657	1,641,659	889,883	977,351	1,072,027	604,386	913,399	989,734	36
1,923,464	3,469,851	984,775	138,700	652,774	669,146	524,078	55,855	106,554	37
557,013	39,036	306,709	16,071	16,071	2,882	48,424	320,101	39	
30,372,582	2,845,397	668,490	812,685	243,731	1,112,635	1,016,689	1,341,718	40	
27,673,755	2,769,196	464,102	308,185	163,406	703,917	1,013,364	1,341,718	41	
2,698,827	76,201	204,388	4,500	80,325	225,217	408,718	3,325	42	
370,988,877	99,216,165	22,620,895	7,308,808	25,658,634	20,593,992	3,531,112	9,313,289	9,361,526	43
81,500,842	11,024,326	3,549,474	138,924	4,962,445	1,300,908	1,939,309	1,899,948	2,124,594	44
25,990	33,797,385	5,436,351	2,425,991	10,601,977	123,244	39	2,578	54,756	45
16,698,558	5,269,929	3,661,504	2,397,787	3,343,424	2,137,483	131,500	3,536,425	730,052	46
1,989,057	548,047	76,812	37,431	116,989	3,267,883	1,420	843,138	1,945,921	47
14,383,488	48,850,488	9,890,754	2,306,675	6,633,799	304,206	64,357	95,267	62,223	48
20,923,770	23,604,450	19,721,907	8,314,066	11,664,479	13,460,288	1,394,487	2,935,933	4,443,980	49
653,121,086	190,622,572	85,654,750	37,137,304	69,876,288	58,451,486	24,043,110	44,163,174	27,188,487	51
46.78	28.93	26.54	29.75	45.08	29.80	31.49	40.94	31.78	52
23.05	18.05	17.68	18.52	27.62	15.43	15.01	22.23	19.61	53
3.25	2.75	2.45	2.30	2.97	2.14	1.74	3.10	2.02	54
2.89	2.86	2.65	2.87	3.14	1.44	2.19	2.04	2.15	55
1.69	1.42	0.90	1.51	2.22	1.30	1.61	1.85	1.70	56
0.65	0.36	0.43	0.34	0.46	0.20	0.18	0.68	0.11	57
0.55	0.23	0.32	0.20	0.80	0.46	0.33	0.57	0.39	58
1.02	1.59	1.26	1.88	2.57	1.31	1.52	1.39	1.56	59
1.88	1.19	2.57	2.41	2.89	1.73	1.88	2.92	4.63	60
2.09	1.15	1.85	1.22	2.30	0.81	1.17	1.52	1.10	61
6.68	4.44	3.82	4.69	6.78	4.68	3.38	6.26	4.34	62
0.23	0.13	0.13	0.24	0.55	0.46	0.15	0.59	0.28	63
0.79	1.21	0.57	0.60	1.85	0.35	0.61	0.80	0.65	64
(v)	0.04	0.30	0.06	0.33	0.16	(*)	0.01	0.04	65
1.32	0.68	0.43	0.20	0.75	0.41	0.24	0.50	0.68	66
1.61	1.55	1.73	1.83	1.87	1.16	1.25	1.79	0.59	67
7.94	1.69	2.58	1.42	8.26	3.09	4.21	4.39	1.06	68
13.38	7.63	4.55	7.97	7.31	10.11	11.02	12.53	10.52	69
13.6	15.3	13.8	12.4	10.8	13.9	11.6	13.9	10.3	70
12.1	15.8	15.0	15.5	11.4	9.3	14.6	9.2	11.0	71
7.0	7.9	5.1	8.2	8.1	8.4	10.7	8.3	8.7	72
2.7	2.0	2.4	1.9	1.7	1.3	1.2	3.1	0.5	73
2.3	1.3	1.8	1.1	2.9	3.0	2.2	2.6	2.0	74
8.0	8.8	7.1	10.2	9.3	8.5	10.2	6.2	8.0	75
7.8	6.6	14.6	13.0	10.5	11.2	12.5	13.1	23.6	76
8.7	6.4	10.4	6.6	8.3	5.2	7.8	6.8	5.6	77
27.9	24.6	21.6	25.3	24.6	30.3	22.5	28.2	22.1	78
0.9	0.7	0.7	1.3	2.0	3.0	1.0	2.7	1.4	79
3.3	6.7	3.2	3.2	6.7	2.3	4.1	3.6	3.3	80
(4)	0.2	1.7	0.3	1.2	1.0	(*)	0.1	0.2	81
5.5	3.8	2.4	1.1	2.7	2.7	1.6	2.2	3.2	82

^a Less than one-half of 1 cent.^b Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.						
	10 BUFFALO, N. Y.	11 SAN FRANCISCO, CAL.	12 LOS ANGELES, CAL.	13 MILWAUKEE, WIS.	14 CINCINNATI, OHIO.	15 NEWARK, N. J.	16 NEW ORLEANS, LA.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$22,266,650	\$31,559,821	\$40,552,915	\$16,896,314	\$31,577,266	\$39,889,915	\$17,160,478
2 Governmental cost payments.....	15,522,286	27,557,301	26,202,673	10,373,414	14,929,267	13,955,856	8,878,170
3 Classified by division of city government—							
4 Payments of city corporation.....	13,856,425	27,557,301	18,875,725	8,765,696	10,055,435	12,036,819	8,878,170
5 Payments of school district.....			4,977,742		2,452,203		
6 Payments of other divisions of city government.....	1,665,861		2,349,206	1,007,718	1,821,530	1,919,037	
7 Classified by payee—							
8 Payments to public.....	15,273,715	27,555,101	25,586,607	10,289,057	14,571,682	13,600,982	8,850,872
9 Payments to funds and departments of city government.....	248,571	2,200	616,066	84,357	357,585	354,894	21,208
10 Classified by object, as payment for—							
11 Expenses.....	10,544,425	14,949,986	9,523,768	7,655,928	8,557,452	8,197,107	5,040,460
12 Of general departments.....	9,610,784	14,875,548	9,076,801	7,335,777	8,009,506	7,837,422	4,480,054
13 General government.....	1,035,697	1,520,212	1,382,704	801,319	1,174,901	920,544	669,129
14 Protection to person and property.....	2,388,446	3,297,964	1,562,658	1,445,838	1,734,580	1,688,207	985,732
15 Police department.....	1,051,472	1,476,030	720,887	616,793	885,005	927,056	392,550
16 Fire department.....	1,146,754	1,000,344	529,055	688,755	802,671	639,214	505,478
17 All other.....	190,220	221,590	312,736	140,290	96,904	101,937	87,724
18 Conservation of health.....	239,166	156,117	147,572	155,868	140,347	206,842	104,283
19 Sanitation.....	552,819	504,454	401,473	903,224	568,601	540,094	728,369
20 Highways.....	1,583,905	935,453	1,089,554	1,027,297	1,106,198	671,494	524,484
21 Charities, hospitals, and corrections.....	727,981	815,423	409,416	533,602	569,352	746,742	188,045
22 Education.....	2,425,308	1,051,667	3,747,026	1,965,414	2,235,271	2,585,306	1,153,155
23 Schools.....	2,299,563	1,882,022	3,572,191	1,877,435	2,094,017	2,455,820	1,116,625
24 Libraries.....	125,745	69,645	174,835	87,979	141,254	129,486	30,530
25 Recreation.....	431,098	458,254	203,606	286,642	180,872	292,258	88,591
26 Miscellaneous.....	31,667	5,036,759	19,138	29,985	70,177	4,837	1,458
27 General.....	194,697	199,245	113,854	126,588	211,147	141,008	42,788
28 Of public service enterprises.....	933,641	74,438	446,967	320,151	547,946	359,685	554,415
29 Water-supply systems.....	666,824	5,496	399,008	318,765	513,965	323,831	314,641
30 All other.....	266,817	68,942	47,039	1,386	33,081	35,854	230,774
31 Interest on city indebtedness.....	1,251,776	1,042,006	1,717,888	504,108	2,422,009	1,632,157	1,833,588
32 Outlays.....	3,726,085	11,565,309	14,961,007	2,213,378	3,948,906	4,126,592	2,004,113
33 General government.....		510,644	94,958	18,525	45,000		12,784
34 Protection to person and property.....	105,591	1,293,355	234,648	26,597	245,726	180,889	37,842
35 Conservation of health.....	118,700	14,445	4,441	82,610	550	54,885	
36 Sanitation.....	152,082	1,167,707	1,045,405	101,033	268,417	959,171	753,412
37 Highways.....	949,855	1,785,577	3,519,677	891,218	1,188,150	1,125,842	166,166
38 Charities, hospitals, and corrections.....	49,982	507,542	153,637	157,573	936,264	196,813	577
39 Education.....	474,733	653,556	1,281,152	406,666	620,449	940,089	409,967
40 Recreation.....	1,385,572	4,411,416	432,450	271,834	343,494	150,675	282,579
41 Municipal service enterprises.....		6,478					
42 Public service enterprises.....	495,570	1,221,067	8,150,350	257,322	294,856	512,228	360,786
43 Water-supply systems.....	495,570	242,203	4,195,858	257,322	294,856	430,450	214,498
44 All other.....		978,364	3,954,501			81,778	146,288
45 Nongovernmental cost payments.....	6,744,364	4,002,520	14,350,242	6,522,900	16,647,099	25,934,059	8,282,308
46 For purchase of investments.....	1,177,518		1,101,214	54,969	1,230,163	1,930,408	174,319
47 For purchase of supplies.....			47,281	3,118	5,970		
48 For redemption of debt obligations.....	3,054,738	1,716,659	1,048,786	2,887,027	1,600,233	14,026,792	1,160,508
49 In trust and agency transactions.....	728,841	1,995,832	6,101,990	1,564,169	2,224,658	3,137,437	207,319
50 In counterbalancing transactions.....	108,603	174,060	550,840	14,482	53,263	219,053	6,674
51 By general transfers.....	1,678,664	115,669	5,500,131	1,000,135	11,533,712	6,614,389	6,635,458
52 Cash balances at close of year.....	3,227,993	6,298,421	10,039,413	1,525,971	9,904,100	3,251,025	7,937,982
53 Total payments and cash balances.....	25,494,643	37,858,242	50,592,328	18,422,285	41,571,375	43,141,840	25,098,460
54 Per capita payments:							
55 For all governmental cost.....							
56 For expenses of general departments.....	34.73	62.49	63.53	25.38	37.47	36.80	24.94
57 Classified by department—	21.51	33.73	22.01	17.95	20.10	20.67	12.60
58 General government.....							
59 Police department.....	2.32	3.45	3.35	1.96	2.95	2.43	1.88
60 Fire department.....	2.35	3.35	1.75	1.51	2.10	2.44	1.10
61 All other protection to person and property.....	2.57	3.63	1.28	1.60	2.01	1.69	1.42
62 Conservation of health.....	0.43	0.50	0.76	0.34	0.24	0.27	0.25
63 Sanitation.....	0.54	0.35	0.36	0.38	0.35	0.70	0.29
64 Highways.....	1.24	1.14	0.97	2.36	1.43	1.42	2.05
65 Charities, hospitals, and corrections.....	3.54	2.12	2.64	2.51	2.78	1.77	1.47
66 Schools.....	1.63	1.85	0.99	1.31	1.43	1.42	0.53
67 Libraries.....	5.14	4.27	8.56	4.50	5.26	6.48	3.14
68 Recreation.....	0.96	1.04	0.49	0.22	0.35	0.34	0.10
69 Miscellaneous.....	0.07	1.11.42	0.05	0.07	0.20	0.77	0.25
70 General.....	0.44	0.45	0.28	0.31	0.53	0.37	(3)
71 For expenses of public service enterprises.....	2.09	0.17	1.08	0.78	1.38	0.95	0.12
72 For interest on city indebtedness.....	2.80	2.36	4.16	1.23	6.08	4.30	1.51
73 For outlays.....	8.34	26.23	36.27	6.42	9.91	10.88	5.63
74 Per cent of all payments for expenses of general departments made for—							
75 General government.....	10.8	10.2	15.2	10.9	14.7	11.8	15.0
76 Police department.....	10.9	9.0	7.9	8.4	10.4	11.8	8.8
77 Fire department.....	11.9	10.8	5.8	9.4	10.0	8.2	11.3
78 All other protection to person and property.....	2.0	1.5	3.4	1.9	1.2	1.8	2.0
79 Conservation of health.....	2.5	1.0	1.6	2.1	1.8	3.4	2.3
80 Sanitation.....	5.8	3.4	4.4	13.1	7.1	6.9	16.2
81 Highways.....	16.5	6.3	12.0	14.0	13.8	8.6	11.7
82 Charities, hospitals, and corrections.....	7.6	5.5	4.5	7.3	7.1	9.5	4.2
83 Schools.....	23.9	12.7	39.4	25.6	26.1	31.3	24.9
84 Libraries.....	1.3	0.5	1.9	1.2	1.8	1.7	0.8
85 Recreation.....	4.5	3.1	2.2	3.9	2.4	3.7	2.0
86 Miscellaneous.....	0.3	1.33.9	0.2	0.4	1.0	0.1	(3)
87 General.....	2.0	1.3	1.3	1.7	2.6	1.8	1.0

¹ Includes expenses of Panama Exposition, \$5,033,399.

TABLES.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP II—Continued.		GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS.									
17 WASHINGTON, D. C.	18 MINNEAPOLIS, MINN.	19 SEATTLE, WASH.	20 JERSEY CITY, N. J.	21 KANSAS CITY, MO.	22 INDIAN- APOLIS, IND.	23 PORTLAND, OREG.	24 PROVI- DENCE, R. I.	25 DENVER, COLO.	26 ROCHESTER, N. Y.	27 LOUISVILLE, KY.	28 ST. PAUL, MINN.
\$17,094,647	\$20,871,270	\$19,301,455	\$11,541,255	\$15,349,284	\$6,739,718	\$16,314,461	\$10,581,842	\$13,563,455	\$18,581,793	\$9,932,402	\$7,867,409
12,339,165	11,172,169	13,234,476	6,423,276	11,363,638	5,425,024	12,469,020	5,439,003	9,268,251	8,234,809	5,943,624	4,686,470
12,339,165	10,453,898	10,920,820	6,423,276	8,736,048	3,757,307	9,458,200	5,439,003	9,268,251	8,074,050	5,943,624	4,686,470
718,271		2,313,656		2,627,500	1,667,717	2,489,043	571,777		160,759		
12,260,573	11,014,171	12,925,734	6,181,392	11,336,575	5,424,364	12,392,136	5,137,109	9,194,943	8,223,862	5,935,160	4,668,498
78,592	157,998	308,742	241,884	27,063	660	78,884	301,894	73,308	10,947	8,484	17,972
9,444,568	5,751,498	5,474,296	4,244,162	5,950,449	3,409,480	3,410,355	4,003,308	4,676,299	4,371,087	3,512,010	3,155,078
8,445,113	5,500,242	4,739,296	3,912,413	4,767,603	3,384,652	3,072,844	3,792,325	4,634,078	4,050,485	3,257,824	2,944,051
680,754	629,495	467,330	298,596	598,737	159,114	197,095	252,354	887,030	328,458	259,391	215,049
2,010,498	1,028,098	1,051,466	1,103,940	1,080,568	968,789	795,005	985,170	754,789	930,949	806,798	709,826
1,029,688	404,615	427,485	659,562	503,075	425,176	339,888	480,863	301,068	438,110	435,889	279,753
669,973	530,834	504,666	425,902	482,980	517,243	402,657	459,442	377,064	455,205	349,698	398,994
310,837	92,649	59,315	18,476	74,513	26,370	52,520	44,865	76,657	37,634	21,243	31,079
146,309	89,154	93,136	40,565	48,759	57,138	26,528	127,813	171,844	71,907	74,444	54,328
697,799	356,851	668,282	261,658	313,013	288,863	284,159	294,278	255,286	494,902	319,558	176,727
1,086,349	814,833	419,034	378,299	509,017	412,667	417,740	632,331	550,889	546,986	512,852	523,762
1,259,494	188,195	85,184	131,574	317,267	121,712	22,516	136,389	160,916	222,165	250,433	110,595
2,353,652	1,066,220	1,632,113	1,505,982	1,615,567	1,208,087	1,224,241	1,112,111	1,403,186	1,067,556	867,991	987,513
2,283,492	1,855,847	1,494,785	1,451,539	1,528,259	1,144,208	1,167,101	1,081,611	1,361,571	1,058,754	795,261	981,643
70,060	112,373	137,323	54,443	87,308	63,879	57,140	30,500	41,615	8,802	72,730	55,870
382,555	317,983	192,900	94,309	265,780	119,913	69,697	112,082	342,127	265,841	102,488	116,365
8,501	1,876	642	237	792	2,774	3,129	36,946	23,120	1,103	956	23
211,182	107,537	129,851	96,848	43,658	67,577	33,029	66,668	71,065	68,601	56,566	48,830
601,455	251,256	735,000	331,749	1,182,846	24,828	337,511	280,983	42,221	320,602	254,386	211,027
585,994	251,256	227,209	325,627	1,171,142	185,276	266,803	19,535	233,512	247,268	190,176	20,851
15,491	507,791	6,122	11,704	24,828	152,235	14,180	22,686	87,090	7,118		
334,330	778,905	1,801,243	1,265,488	435,244	183,375	1,295,270	709,722	362,306	591,207	554,888	517,177
2,560,267	4,041,706	5,958,937	913,626	4,977,945	1,832,169	7,763,395	725,973	4,229,646	3,272,515	1,876,726	1,014,215
4,501	4,023	19,434	8,250	796	4,507	500	64,420	2,327			
38,052	115,121	37,904	2,400	104,208	183,336	85,650	119,283	21,530	17,096		
29,701	7,132	32,417		2,350	43,654	1,085	44,978				
613,022	668,514	1,159,251	86,540	1,911,027	301,551	379,028	108,154	341,260	854,614	379,126	203,733
690,163	1,151,718	1,888,701	119,231	1,371,868	615,279	4,728,576	394,224	617,452	1,375,682	504,276	206,455
125,531	220,002	2,888	3,300	30,409	24,822	40,326	1,013		254,697	41,065	
363,084	1,436,470	620,235	560,681	860,415	384,683	1,237,019	66,968	525,130	308,045	311,500	128,479
208,077	393,547	710,530	68,433	548,991	400,850	233,398	87,132	2,583,521	182,373	126,315	115,194
22,270	16,781										
407,597	622,670	1,496,081	73,041	214,568		954,855	29,328	28,009		6,671	
497,597	622,670	539,064	51,612	190,234		922,023	45,397	369,004	234,304	295,517	41
		956,417	21,429	24,334		32,832	29,328	45,397	352,260	221,319	
								16,744	12,985		42
4,755,452	9,699,101	6,066,979	5,117,979	3,985,646	1,314,694	3,845,441	5,142,839	4,295,204	10,346,984	3,988,778	3,180,939
3,400	509,879	593,667	443,249	121,144	1,325	1,359,312	1,951,633	286,000	460,655	55,782	208,157
14,922							3,557			902	
2,111,826	848,664	5,430,523	1,870,417	1,190,313	217,529	3,088,085	1,000,384	1,114,229	8,984,205	1,069,058	2,395,985
981,490	1,304,357	382,792	1,969,092	1,634,110	522,993	27,280	477,474	924,709	776,018	83,553	47,143
42,716	69,983	225,340	94,334	49,612	108,370	54,289	26,178	43,537	36,755	53,807	109,547
1,616,050	6,051,206	58,324	590,460	668,353	343,333	315,575	1,683,613	1,926,429	89,261	2,725,676	420,107
600,064	1,600,214	4,015,976	1,560,829	1,243,537	1,597,248	4,638,725	1,376,266	1,013,655	2,633,397	3,512,917	842,948
17,094,711	22,471,484	23,317,431	13,102,084	16,592,821	8,336,966	20,953,186	11,958,108	14,577,110	21,215,190	13,445,319	8,710,357
											51
35.45	33.50	44.83	22.33	41.48	21.39	50.57	22.65	38.96	34.90	25.49	20.24
25.40	16.49	16.05	13.60	17.40	13.34	12.46	15.50	19.48	17.17	13.97	12.72
1.97	1.89	1.58	1.04	2.17	0.68	0.80	1.05	3.73	1.39	1.11	0.93
2.96	1.21	1.45	2.29	1.84	1.68	1.38	2.00	1.27	1.88	1.87	1.21
1.92	1.59	1.91	1.48	1.76	2.04	1.63	1.91	1.59	1.93	1.50	1.56
0.89	0.28	0.20	0.06	0.27	0.10	0.21	0.19	0.32	0.16	0.09	0.14
0.42	0.27	0.32	0.14	0.18	0.23	0.11	0.53	0.72	0.30	0.32	0.24
2.00	1.07	2.26	0.91	1.14	1.06	1.15	1.23	1.07	2.10	1.37	0.76
3.12	2.44	1.42	1.31	1.86	1.63	1.69	2.63	2.32	2.32	2.20	60
3.62	0.56	0.20	0.46	1.16	0.48	0.09	0.57	0.68	0.04	1.10	0.48
5.56	5.56	5.06	5.05	5.58	4.51	4.73	4.50	5.72	4.49	3.41	4.02
0.20	0.34	0.47	0.19	0.32	0.25	0.23	0.13	0.17	0.04	0.31	0.24
1.10	0.95	0.65	0.33	0.97	0.47	0.28	0.47	1.44	1.13	0.44	0.50
0.02	0.01	(2)		(2)		0.01	0.01	0.16	0.10	(2)	(2)
0.61	0.32	0.44	0.34	0.16	0.27	0.13	0.28	0.30	0.42	0.24	0.66
1.73	0.75	2.49	1.15	4.32	0.10	1.37	1.17	0.18	1.36	1.09	0.91
0.96	2.34	6.10	4.40	1.59	0.72	5.25	2.96	1.52	2.51	2.38	68
7.36	13.92	20.18	3.18	18.17	7.22	31.48	3.02	17.78	13.87	8.05	4.38
7.8	11.5	9.9	7.6	12.5	4.7	6.4	6.8	19.1	8.1	8.0	7.3
11.6	7.4	9.0	16.9	10.6	12.6	11.1	12.9	6.5	10.8	13.4	9.5
7.6	9.7	11.9	10.9	10.1	15.3	13.1	12.3	8.1	11.2	10.7	13.6
3.5	1.7	1.3	0.5	1.6	0.8	1.7	1.2	1.7	0.9	0.7	1.73
1.7	1.6	2.0	1.0	1.0	1.7	0.9	3.4	3.7	1.8	2.3	1.74
7.9	6.5	14.1	6.7	6.6	7.9	9.2	7.9	5.5	12.2	9.8	6.0
12.3	14.8	8.8	9.7	10.7	12.2	13.6	17.0	11.9	13.5	15.7	17.8
14.2	3.4	1.8	3.4	6.7	3.6	0.7	3.7	3.5	5.5	7.9	3.8
25.8	33.7	31.5	37.1	32.1	33.8	38.0	29.1	29.4	26.1	24.4	31.6
0.8	2.0	2.9	1.4	1.8	1.9	1.9	0.8	0.9	0.2	2.2	1.9
4.3	5.8	4.1	2.4	5.6	3.5	2.3	3.0	7.4	6.6	3.1	4.0
0.1	(3)	2.0	2.7								

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
	29 COLUMBUS, OHIO.	30 TOLEDO, OHIO.	31 OAKLAND, CAL.	32 ATLANTA, GA.	33 BIRMINGHAM, ALA.	34 WORCESTER, MASS.	35 SYRACUSE, N. Y.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$12,983,414	\$7,773,048	\$7,838,542	\$4,544,008	\$3,754,276	\$8,605,036	\$7,642,349
2 Governmental cost payments.....	5,347,024	4,841,157	6,949,610	3,658,108	2,485,616	4,376,725	3,602,779
Classified by division of city government—							
Payments of city corporation.....	4,215,403	3,253,733	5,136,300	3,658,108	2,485,616	4,376,725	3,533,057
Payments of school district.....	1,131,621	1,487,424	1,809,899				
Payments of other divisions of city government.....			3,411				69,722
Classified by payee—							
Payments to public.....	5,172,780	4,754,488	6,943,610	3,566,522	2,435,523	4,182,512	3,602,289
Payments to funds and departments of city government.....	174,244	86,669	6,000	91,586	50,093	194,213	490
Classified by object, as payment for—							
Expenses.....	3,105,988	2,304,927	2,842,976	2,225,447	1,332,017	2,899,009	2,473,414
Of general departments.....	2,747,046	2,052,008	2,837,828	2,016,639	1,297,656	2,776,011	2,353,672
General government.....	188,542	173,300	270,340	141,189	98,704	143,763	221,049
Protection to person and property.....	507,929	502,500	676,067	535,908	405,847	491,601	462,599
Police department.....	238,542	211,944	270,181	235,591	150,863	226,518	204,139
Fire department.....	325,715	277,149	339,725	223,684	216,198	250,605	234,530
All other.....	33,672	13,407	66,161	26,653	29,786	14,478	23,930
Conservation of health.....	43,375	23,855	41,409	74,961	20,525	65,085	88,865
Sanitation.....	325,226	138,335	176,491	270,871	134,387	196,326	219,646
Highways.....	483,581	246,441	405,531	271,519	152,579	545,936	349,060
Charities, hospitals, and corrections.....	51,235	42,856	6,512	152,935	34,359	222,333	173,408
Education.....	975,346	805,954	1,080,277	501,504	428,907	970,733	704,560
Schools.....	939,544	787,420	1,006,036	479,953	421,230	914,283	662,175
Libraries.....	35,802	18,534	83,241	21,551	7,677	56,500	42,385
Recreation.....	42,454	72,600	142,366	60,123	10,735	91,014	67,036
Miscellaneous.....	510	1,541		2,500		37,388	15,615
General.....	38,848	44,617	29,835	5,129	11,613	11,782	51,804
Of public service enterprises.....	358,942	252,919	6,148	208,808	34,361	122,998	119,742
Water-supply systems.....	268,756	230,733		196,340	19,490	97,986	115,113
All other.....	95,186	22,186	6,148	12,468	14,871	26,012	4,620
28 Interest on city indebtedness.....	635,707	469,231	274,684	220,401	448,488	442,570	424,903
29 Outlays.....	1,605,329	2,066,999	3,830,950	1,212,170	705,111	1,035,146	704,462
30 General government.....		35,803	737,864	2,662	476	2,464	4,646
31 Protection to person and property.....	65,709	15,849	104,546	32,884	55,335	5,610	35,714
32 Conservation of health.....			1,315	16,784	565	7,437	9,816
33 Sanitation.....	203,381	62,305	579,387	400,956	144,603	142,858	260,772
34 Highways.....	771,254	1,082,241	1,007,770	415,671	218,740	340,909	221,027
35 Charities, hospitals, and corrections.....				71,487	64,940		
36 Education.....	124,513	639,661	750,175	114,928	72,025	80,502	50,171
37 Recreation.....	47,589	8,059	178,567	8,926	144,787	47,349	72,232
38 Miscellaneous and general.....			3,733				
39 Municipal service enterprises.....		24,973					
40 Public service enterprises.....	392,933	198,018	467,588	147,582	3,640	408,022	50,084
41 Water-supply systems.....	325,747	155,676	124	147,699	3,245	408,022	50,084
42 All other.....	67,186	42,342	467,464	193	395		
43 Nongovernmental cost payments.....	7,636,390	2,931,891	888,932	885,900	1,268,660	4,228,311	4,039,570
44 For purchase of investments.....	3,480,300	619,825		238,500	52,622	575,150	27,161
45 For purchase of supplies.....		12,152					2,090
46 For redemption of debt obligations.....	602,634	912,281	471,002	398,388	725,667	2,134,752	2,756,499
47 In trust and agency transactions.....	94,195	12,851	152,443	390	20,294	464,545	848,756
48 In counterbalancing transactions.....	67,634	55,897	145,119	4,504	31,603	35,960	59,082
49 By general transfers.....	3,382,618	1,318,885	120,368	243,638	438,474	1,017,904	345,982
50 Cash balances at close of year.....	1,437,658	2,050,020	883,074	778,516	352,600	556,545	1,409,255
51 Total payments and cash balances.....	14,421,072	9,823,068	8,721,616	5,322,524	4,106,966	9,161,581	9,051,604
Per capita payments:							
52 For all governmental cost.....	26.81	26.83	39.67	21.06	15.71	28.25	24.60
53 For expenses of general departments.....	13.78	11.37	16.20	11.61	8.20	17.92	16.07
54 Classified by department—							
55 General government.....	0.95	0.96	1.54	0.81	0.62	0.98	1.51
56 Police department.....	1.20	1.17	1.54	1.64	1.01	1.46	1.39
57 Fire department.....	1.63	1.54	1.94	1.20	1.37	1.62	1.60
58 All other protection to person and property.....	0.17	0.07	0.38	0.15	0.19	0.09	0.16
59 Conservation of health.....	0.22	0.13	0.24	0.43	0.13	0.42	0.61
60 Sanitation.....	1.63	0.77	1.01	1.56	0.85	1.27	1.50
61 Highways.....	2.42	1.37	2.31	1.56	0.96	3.52	2.38
62 Charities, hospitals, and corrections.....	0.26	0.24	0.04	0.88	0.22	1.43	1.18
63 Schools.....	4.71	4.36	5.74	2.76	2.66	5.90	4.52
64 Libraries.....	0.18	0.10	0.48	0.12	0.05	0.36	0.29
65 Recreation.....	0.21	0.40	0.81	0.35	0.07	0.59	0.46
66 Miscellaneous.....	(2)	0.01		0.01		0.24	0.11
67 General.....	0.19	0.25	0.17	0.03	0.07	0.08	0.35
68 For expenses of public service enterprises.....	1.80	1.40	0.04	1.20	0.22	0.79	0.82
69 For interest on city indebtedness.....	3.19	2.60	1.57	1.27	2.83	2.86	2.90
70 Per cent of all payments for expenses of general departments made for—	8.05	11.46	21.87	6.98	4.46	6.68	4.81
71 General government.....	6.9	8.4	9.5	7.0	7.6	5.2	9.4
72 Police department.....	8.7	10.3	9.5	14.2	12.3	8.2	8.7
73 Fire department.....	11.9	13.5	12.0	11.1	16.7	9.0	10.0
74 All other protection to person and property.....	1.2	0.7	2.3	1.3	2.3	0.5	1.0
75 Conservation of health.....	1.6	1.2	1.5	3.7	1.6	2.3	3.8
76 Sanitation.....	11.8	6.7	6.2	13.4	10.4	7.1	9.3
77 Highways.....	17.6	12.0	14.3	13.5	11.8	19.7	14.8
78 Charities, hospitals, and corrections.....	1.9	2.1	0.2	7.6	2.6	8.0	7.4
79 Schools.....	34.2	38.4	35.5	23.8	32.5	32.9	28.1
80 Libraries.....	1.3	0.9	2.9	1.1	0.6	2.0	1.8
81 Recreation.....	1.5	3.5	5.0	3.0	0.8	3.3	2.8
82 Miscellaneous.....	(3)	0.1		0.1	(3)	1.3	0.7
83 General.....	1.4	2.2	1.1	0.3	0.9	0.4	2.2

¹ For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.												
36 NEW HAVEN, CONN.	37 MEMPHIS, TENN.	38 SCRANTON, PA.	39 RICHMOND, VA.	40 PATERSON, N. J.	41 OMAHA, NEBR.	42 SPOKANE, WASH.	43 FALL RIVER, MASS.	44 DAYTON, OHIO.	45 GRAND RAPIDS, MICH.	46 NASHVILLE, TENN.	47 BRIDGE- PORT, CONN.	
\$4,449,917	\$5,655,398	\$2,422,815	\$5,699,809	\$7,290,891	\$13,823,871	\$8,054,288	\$4,492,512	\$3,742,108	\$5,466,863	\$2,520,739	\$2,121,067	1
2,688,768	4,255,359	1,966,699	3,836,669	2,569,840	10,785,522	6,028,913	2,398,567	2,597,098	2,944,738	2,413,823	1,907,291	2
2,569,088	4,255,359	1,184,346	3,836,669	2,569,840	9,592,890	4,783,581	2,398,567	1,984,399	2,256,656	2,413,823	1,907,291	3
60,859	782,353				1,192,632	1,245,332		612,699	688,082			4
8,821												5
2,638,233	4,251,611	1,934,363	3,699,133	2,553,600	10,777,184	6,004,571	2,387,207	2,584,374	2,913,646	2,395,432	1,884,950	6
535	3,748	32,336	137,536	16,240	8,338	24,342	11,360	12,724	31,092	18,391	22,332	7
2,020,462	2,023,595	1,351,129	2,194,763	1,501,771	2,368,093	1,935,620	1,660,734	1,643,262	1,612,463	1,337,584	1,399,277	8
2,027,406	1,770,856	1,351,129	1,834,157	1,500,845	2,108,443	1,775,019	1,500,419	1,518,182	1,487,451	1,231,616	1,397,731	9
146,067	100,951	119,456	178,515	86,502	180,328	158,980	82,508	114,632	139,085	74,790	138,269	10
515,009	469,291	273,654	427,859	415,289	646,781	341,549	355,885	310,369	302,105	388,171	11	11
249,082	220,168	121,332	198,268	190,570	144,143	131,136	176,554	152,717	139,266	139,712	152,715	12
241,080	208,894	130,107	193,504	219,143	470,849	185,565	173,373	150,691	208,805	144,405	212,805	13
24,898	40,229	22,215	36,027	5,576	31,789	24,848	5,958	6,883	11,241	17,988	22,651	14
28,894	49,008	9,763	53,132	22,211	27,936	36,070	51,226	23,293	44,609	27,026	15,590	15
103,951	165,491	140,501	233,015	102,088	111,648	153,304	112,093	159,522	101,094	118,508	110,945	16
254,773	280,772	141,126	395,759	128,260	359,957	248,339	239,981	270,292	96,195	187,413	197,636	17
117,111	70,494	85,647	68,333	15,143	34,158	121,095	62,062	27,692	49,575	103,493	103,493	18
749,706	494,156	360,606	380,181	607,113	679,764	728,452	546,318	527,493	667,213	403,393	385,555	19
714,313	475,922	621,733	385,181	578,864	653,922	694,319	515,325	506,452	628,924	387,357	389,283	20
35,393	18,234	21,357	1,000	28,249	25,842	29,133	30,903	21,041	38,289	16,036	16,272	21
73,253	134,944	15,177	55,065	27,996	56,527	44,291	24,051	22,591	45,350	60,975	39,817	22
383	1,100	180	168	19,915	701							23
36,699	8,749	7,262	18,804	42,885	30,359	34,876	7,287	18,305	6,885	7,831	18,255	24
2,056	243,739	360,606	926	259,650	160,801	100,315	125,080	125,012	105,668	1,546	1,546	25
	232,148	101,224		258,428	159,729	74,246	121,089	96,937	101,400			26
2,056	11,591		926	1,222	872	26,069	3,991	28,075	4,568	1,546		27
144,403	546,134	173,498	467,834	236,040	626,779	646,193	296,995	246,730	180,187	252,626	87,070	28
464,003	1,685,630	442,072	1,174,072	832,029	7,790,650	3,447,100	440,838	707,097	1,152,088	1,823,613	420,944	29
1,419	1,500	1,626	404	3,995	167,609	5,813	293	252	3,287	1,978	30	30
32,003	110,288	50,274	22,294	35,011	16,760	30,033	4,475	14,896	115,351	36,788	52,221	31
1,000	1,925	198	637	420		98			203	998	257	32
37,359	93,814	64,564	224,513	418,773	98,167	605,339	77,989	127,836	280,806	159,073	79,930	33
143,093	829,806	250,805	351,652	180,337	585,133	1,050,979	131,901	352,266	403,153	191,327	88,664	34
5,474			3,651		822	3,816			49,477		348	35
228,936	190,185	62,547	142,238	153,219	458,013	445,073	140,357	57,995	34,545	241,627	191,259	36
21,612	257,237	6,094	44,651	43,865	35,089	652,357	16,104	7,472	73,295	41,129	6,287	37
				2,617								38
			10,291						10,401			39
	194,956		370,696		6,589,842	492,173	60,383	146,339	234,082	74,635		40
	194,956		145,757		6,589,842	492,173	60,383	146,339	230,596	70,143		41
			224,939						3,486	4,492		42
1,811,149	1,400,039	456,116	1,863,140	4,721,051	3,038,349	2,025,375	2,093,945	1,145,010	2,522,125	106,916	218,776	43
49,000		57,800	370,350	115,941	309,274	165,259	332,866	124,450	363,813	71,995	44	
								1,847	29,759			45
421,652	520,440	371,279	209,800	3,509,375	1,765,723	1,640,209	900,456	774,787	633,447	82,848	74,023	46
154,541	14,494		6,862	574,465	555,787	42,372	366,310	20,477	404,199		27,019	47
12,242	19,895	4,809	9,876	13,691	132,508	165,977	12,893	14,918	45,200	6,883	1,536	48
1,173,714	839,210	22,228	1,206,252	447,579	275,057	11,558	481,420	208,531	1,045,707	17,185	39,203	49
205,200	868,328	743,877	332,026	258,507	1,329,477	864,328	489,175	1,379,561	225,891	619,176	266,165	50
4,655,177	6,523,726	3,166,692	6,031,835	7,549,308	15,153,348	8,918,616	4,981,687	5,121,669	5,692,754	3,139,915	2,387,232	51
18.59	30.32	14.19	28.81	19.43	82.27	46.98	19.35	21.27	24.40	21.21	17.01	52
14.29	12.68	9.75	13.77	11.35	16.08	13.83	12.59	12.44	12.32	10.82	12.46	53
1.04	0.72	0.86	1.34	0.65	1.38	1.24	0.67	0.94	1.15	0.66	1.23	54
1.76	1.57	0.88	1.49	1.44	1.10	1.02	1.42	1.25	1.15	1.23	1.36	55
1.70	1.49	0.94	1.45	1.66	3.59	1.45	1.40	1.23	1.73	1.27	1.90	56
0.18	0.29	0.16	0.27	0.04	0.24	0.19	0.05	0.06	0.09	0.16	0.20	57
0.20	0.35	0.07	0.40	0.17	0.21	0.28	0.41	0.19	0.37	0.24	0.14	58
0.73	1.18	1.01	1.75	0.77	0.85	1.19	0.90	1.31	0.84	1.04	0.99	59
1.80	2.00	1.02	2.97	0.97	2.75	1.94	1.94	2.20	0.80	1.65	1.76	60
0.83	0.55		0.64	0.52	0.12	0.27	0.98	0.51	0.23	0.44	0.92	61
5.03	3.39		4.49	2.89	4.38	4.99	5.41	4.16	4.15	5.21	3.40	62
0.25	0.18	0.15	0.01	0.21	0.20	0.23	0.25	0.17	0.32	0.14	0.15	63
0.52	0.96	0.96	0.41	0.21	0.43	0.35	0.19	0.19	0.38	0.54	0.36	64
(*)		0.01	(*)	0.14	0.32	0.23	0.27	0.06	0.15	0.06	0.07	65
0.26	0.06	0.05	2.71	0.01	1.98	1.25	0.81	1.02	1.04	0.93	0.01	66
0.01	1.74											67
1.02	3.89	1.25	3.51	1.78	4.78	5.04	2.40	2.02	1.49	2.22	0.78	68
3.28	12.01	3.19	8.82	6.29	59.43	26.86	3.56	5.79	9.55	7.24	3.75	69
7.2	5.7	8.8	9.7	5.8	8.6	9.0	5.3	7.6	9.4	6.1	9.9	70
12.3	12.4	9.0	10.8	12.7	6.8	7.4	11.3	10.1	9.4	11.3	10.9	71
11.9	11.7	9.6	10.6	14.6	22.3	10.5	11.1	9.9	14.0	11.7	15.2	72
1.2	2.3	1.6	2.0	0.4	1.5	1.4	0.4	0.5	0.8	1.5	1.6	73
1.4	2.8	0.7	2.9	1.5	1.3	2.0	3.3	1.5	3.0	2.2	1.1	74
5.1	9.3	10.4	12.7	6.8	5.3	8.6	7.2	10.5	6.8	9.6	7.9	75
12.6	15.8	10.4	21.6	8.5	17.1	14.0	15.4	18.4	6.5	15.2	14.1	76
5.8	4.3		4.7	4.6	0.7	1.9	7.8	4.1	1.9	4.0	7.4	77
35.2	26.7	46.0	21.0	38.6	31.0	39.1	33.0	33.4	42.3	31.5	26.4	78
1.7	1.0	1.6	0.1	1.9	1.2	1.6	2.0	1.4	2.6	1.3	1.2	79
3.6	7.6	1.1										

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.		GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		48 SAN ANTONIO, TEX.	49 LOWELL, MASS.	50 CAMBRIDGE, MASS.	51 NEW BEDFORD, MASS.	52 DALLAS, TEX.	53 SALT LAKE CITY, UTAH.	54 HARTFORD, CONN.
PAYMENTS AND BALANCES.								
1	Payments during year.....	\$1,641,501	\$4,174,249	\$5,457,228	\$6,842,403	\$4,437,318	\$3,748,676	\$4,339,891
2	Governmental cost payments.....	1,589,081	2,127,624	2,959,682	3,566,950	3,403,325	2,714,439	2,955,340
3	Classified by division of city government—							
4	Payments of city corporation.....	1,134,430	2,127,624	2,959,682	3,566,950	3,403,325	1,767,963	2,384,548
5	Payments of school district.....	454,651					946,476	570,762
6	Payments of other divisions of city government.....							
7	Classified by payee—							
8	Payments to public.....	1,589,081	2,113,169	2,878,843	3,542,852	3,384,881	2,711,616	2,920,814
9	Payments to funds and departments of city government.....		14,455	80,839	24,098	18,444	2,823	34,526
10	Classified by object, as payment for—							
11	Expenses.....	1,124,492	1,550,941	2,022,413	1,786,401	1,476,525	1,623,891	2,043,380
12	Of general departments.....	1,109,685	1,424,598	1,887,389	1,651,132	1,355,299	1,465,587	1,902,751
13	General government.....	65,947	112,956	122,659	133,597	96,813	151,862	137,362
14	Protection to person and property.....	291,894	332,213	361,096	339,661	319,534	215,642	477,447
15	Police department.....	135,482	148,254	187,331	181,761	123,993	108,526	202,599
16	Fire department.....	144,716	174,242	145,467	136,111	163,078	95,445	260,970
17	All other.....	11,696	9,717	28,208	21,789	32,483	11,671	13,878
18	Conservation of health.....	18,689	25,273	56,235	56,008	17,302	27,603	36,181
19	Sanitation.....	117,147	116,637	210,216	172,349	179,227	123,208	139,153
20	Highways.....	188,585	208,520	336,219	252,354	215,462	150,327	211,065
21	Charities, hospitals, and corrections.....	23,939	92,165	70,562	73,036	60,180	14,938	127,689
22	Education.....	376,138	455,294	592,581	514,484	416,489	725,484	678,470
23	Schools.....	366,618	437,987	560,508	475,445	404,930	709,084	657,470
24	Libraries.....	9,520	17,307	32,073	39,039	11,559	16,400	21,000
25	Recreation.....	20,645	25,160	83,007	60,522	45,841	44,103	68,463
26	Miscellaneous.....		39,284	27,249	47,011			95
27	General.....	6,701	17,096	27,535	2,110	4,451	12,420	27,826
28	Of public service enterprises.....	14,807	126,343	135,024	135,269	121,228	158,304	140,629
29	Water-supply systems.....		113,002	115,330	94,029	121,226	139,916	129,840
30	All other.....	14,807	13,341	19,694	41,240		18,388	10,789
31	Interest on city indebtedness.....	140,452	193,224	544,258	350,729	233,294	347,387	298,739
32	Outlays.....	324,137	383,459	393,011	1,429,820	1,603,506	743,161	613,221
33	General government.....	1,170	1,983	891	124,629	20,589	2,508	169,952
34	Protection to person and property.....	5,929	15,859	263	7,094	137,437	19,415	9,288
35	Conservation of health.....			3,967		17,582	263	
36	Sanitation.....	2,166	73,667	44,041	454,372	121,693	99,649	63,269
37	Highways.....	226,038	113,329	157,277	287,257	849,127	299,395	105,780
38	Charities, hospitals, and corrections.....					49,037		
39	Education.....	79,328	11,628	51,665	299,837	149,326	180,262	31,515
40	Recreation.....		2,092	77,777	6,110	135,226	35,351	28,372
41	Miscellaneous and general.....		23,024				119	
42	Municipal service enterprises.....							
43	Public service enterprises.....	9,566	141,897	57,130	250,521	213,489	108,190	205,045
44	Water-supply systems.....	8,160	141,897	57,130	239,152	213,489	108,870	204,425
45	All other.....	1,346			11,360		329	620
46	Nongovernmental cost payments.....	52,420	2,046,625	2,497,546	3,275,453	1,033,993	1,034,237	1,384,551
47	For purchase of investments.....		119,733	617,061	246,859	140,409	12,338	199,434
48	For purchase of supplies.....						14,483	
49	For redemption of debt obligations.....	30,988	1,601,899	858,882	2,234,101	593,677	980,200	589,377
50	In trust and agency transactions.....	245	272,447	292,179	358,290	10,160	7,425	21,279
51	In counterbalancing transactions.....	603	3,496	26,262	20,908	154,261	3,314	26,881
52	By general transfers.....	20,584	49,000	703,182	415,295	135,486	7,477	547,580
53	Cash balances at close of year.....	830,028	230,125	144,855	436,095	1,390,801	555,726	468,660
54	Total payments and cash balances.....	2,471,529	4,404,374	5,602,083	7,278,498	5,828,119	4,304,402	4,808,551
55	Per capita payments:							
56	For all governmental cost.....	14.36	19.36	27.14	33.10	31.70	25.68	28.12
57	For expenses of general departments.....	10.03	12.96	17.31	15.32	12.62	13.86	18.10
58	Classified by department—							
59	General government.....	0.60	1.03	1.13	1.24	0.90	1.44	1.31
60	Police department.....	1.22	1.35	1.72	1.69	1.15	1.03	1.03
61	Fire department.....	1.31	1.59	1.33	1.26	1.52	0.90	2.48
62	All other protection to person and property.....	0.11	0.09	0.26	0.20	0.30	0.11	0.13
63	Conservation of health.....	0.17	0.23	0.52	0.52	0.16	0.26	0.33
64	Sanitation.....	1.06	1.06	1.93	1.60	1.67	1.17	1.32
65	Highways.....	1.70	1.90	3.08	2.34	2.01	1.42	2.01
66	Charities, hospitals, and corrections.....	0.22	0.84	0.65	0.68	0.56	0.14	1.21
67	Schools.....	3.31	3.99	5.14	4.41	3.77	6.71	6.26
68	Libraries.....	0.09	0.16	0.29	0.36	0.11	0.16	0.20
69	Recreation.....	0.19	0.23	0.76	0.56	0.43	0.42	0.65
70	Miscellaneous.....		0.36	0.25	0.44			
71	General.....	0.06	0.15	0.25	0.02	0.04	0.12	0.26
72	For expenses of public service enterprises.....	0.13	1.15	1.24	1.26	1.13	1.50	1.34
73	For interest on city indebtedness.....	1.27	1.76	4.99	3.25	2.17	3.29	2.84
74	For outlays.....	2.93	3.49	3.60	13.27	15.77	7.03	5.83
75	Per cent of all payments for expenses of general departments made for—							
76	General government.....	5.9	7.9	6.5	8.1	7.1	10.4	7.2
77	Police department.....	12.2	10.4	9.9	11.0	9.1	7.4	10.6
78	Fire department.....	13.0	12.2	7.7	8.2	12.0	6.5	13.7
79	All other protection to person and property.....	1.1	0.7	1.5	1.3	2.4	0.8	0.7
80	Conservation of health.....	1.7	1.8	3.0	3.4	1.3	1.9	1.8
81	Sanitation.....	10.6	8.2	11.1	10.4	13.2	8.4	7.3
82	Highways.....	17.0	14.6	17.8	15.3	15.9	10.3	11.1
83	Charities, hospitals, and corrections.....	2.2	6.5	3.7	4.4	4.4	1.0	6.7
84	Schools.....	33.0	30.7	29.7	28.8	29.9	48.4	34.6
85	Libraries.....	0.9	1.2	1.7	2.4	0.9	1.1	1.1
86	Recreation.....	1.9	1.8	4.4	3.7	3.4	3.0	3.6
87	Miscellaneous.....		2.8	1.4	2.8			
88	General.....	0.6	1.2	1.5	0.1	0.3	0.8	1.5

1 Less than one-half of 1 cent.

TABLES.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP III—Continued.				GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS.								
55 TRENTON, N. J.	56 ALBANY, N. Y.	57 READING, PA.	58 CAMDEN, N. J.	59 TACOMA, WASH.	60 SPRING- FIELD, MASS.	61 LYNN, MASS.	62 DES MOINES, IOWA.	63 LAWRENCE, MASS.	64 KANSAS CITY, KANS.	65 WILMING- TON, DEL.	66 YONKERS, N. Y.	
\$4,271,848	\$5,134,396	\$2,177,941	\$3,752,957	\$8,732,233	\$5,026,298	\$4,595,779	\$2,097,455	\$4,405,441	\$3,257,906	\$2,676,523	\$6,205,472	1
2,200,669	3,167,234	1,343,653	1,761,995	6,186,579	3,455,433	2,267,617	1,891,449	1,572,721	2,428,560	1,378,833	3,335,078	2
2,200,660	3,167,234	930,228	1,761,995	5,820,158	3,455,433	2,267,617	1,063,528	1,572,721	1,952,510	1,378,833	3,335,078	3
		413,425	103,367	763,054			827,921	476,050				4
				103,367								5
2,141,590	3,146,394	1,340,453	1,728,567	6,003,667	3,363,494	2,241,743	1,891,449	1,563,962	2,377,099	1,377,539	3,325,764	6
50,079	20,840	3,200	33,428	182,912	91,939	25,874		8,759	51,461	1,294	9,314	7
1,413,873	1,770,783	899,317	1,250,846	1,890,351	2,158,382	1,505,620	1,502,669	1,285,102	970,850	881,111	1,818,964	8
1,267,095	1,528,445	817,231	1,155,105	1,332,046	1,947,218	1,282,038	1,470,281	1,208,181	868,197	789,100	1,360,373	9
95,100	188,328	51,134	88,553	114,920	85,876	105,199	89,160	71,887	76,907	89,054	188,761	10
303,481	434,274	163,212	319,652	333,436	440,433	268,993	314,063	245,871	217,874	177,840	333,741	11
157,773	203,652	88,043	161,255	100,074	166,787	112,661	89,905	132,517	82,151	101,376	214,452	12
136,188	215,034	67,510	143,279	214,173	257,153	137,261	220,638	106,626	130,195	65,773	151,852	13
9,520	15,688	7,659	15,118	19,189	16,493	19,071	3,520	6,728	5,528	10,691	17,437	14
33,507	20,652	8,672	14,380	22,414	40,941	39,597	11,494	121,539	8,392	8,560	40,711	15
92,499	115,775	79,628	57,886	74,722	140,901	104,611	67,880	107,460	42,497	89,100	164,563	16
147,235	141,453	137,141	115,756	191,073	330,702	179,362	142,362	150,352	69,316	98,313	200,900	17
28,331	46,151		17,781	6,663	52,172	63,045	4,625	68,448	8,399	2,023	103,863	18
523,967	440,562	332,245	504,617	524,657	745,706	405,886	706,948	400,049	304,577	289,079	572,513	19
506,470	426,362	317,742	492,441	488,499	689,998	386,355	684,150	380,561	386,522	275,194	560,413	20
17,488	14,200	14,503	12,176	36,158	55,708	19,531	22,798	19,488	8,055	13,885	12,100	21
25,850	93,957	25,213	17,664	52,228	76,201	43,108	50,312	28,748	37,586	32,143	19,811	22
183	4,000		197	13	19,178	52,971	22,864	10,482	48		181	23
16,933	43,293	19,986	18,319	11,920	15,108	20,266	60,573	3,336	10,649	3,021	14,324	24
146,778	242,343	82,086	98,541	558,305	211,164	222,582	32,388	76,921	104,653	91,921	149,591	25
146,778	239,922	82,086	89,647	201,161	200,190	185,940	60,866	104,121	91,196	147,750	26	
	2,421		5,894	357,144	10,974	37,542	32,388	16,055	532	725	1,841	27
286,725	222,238	131,478	236,155	641,355	255,073	218,684	118,598	136,083	334,782	163,421	375,867	28
500,071	1,174,208	312,858	275,194	3,654,873	1,041,978	543,313	270,182	150,636	1,122,928	334,301	1,140,247	29
	601		429	470	426,208	4,299	6,792	77,496	689	24,860	30	
11,045	47,624	7,547	20,292	17,352	97,179	38,807	2,411		21,763	1,468	16,252	31
2,851				15,123	16,533	17,497	2,500				102,180	32
45,916	148,723	99,564	17,720	34,255	45,724	44,756	9,003	7,024	62,850	52,488	119,640	33
147,667	428,374	64,300	89,661	1,017,116	172,035	147,781	108,720	124,778	478,246	145,948	492,861	34
130,630	358,752	68,563	54,638	227,885	48,285	158,623	94,831	3,614	41,504	73,694	104,007	35
2,035	59,943	2,624	5,370	53,168	40,650	13,328	3,743		63,056	6,812	117,553	36
	39,787				20,285							38
150,921	95,504	70,360	85,860	2,289,474	182,754	97,987	42,182	15,220	377,460	53,202	162,889	39
145,703	80,374	70,360	16,185	1,040,704	182,754	97,987	42,182	15,220	74,562	53,202	160,684	41
5,128	15,130		69,675	1,248,680					302,808		2,205	42
2,071,179	1,967,162	834,288	1,990,962	2,545,654	1,570,865	2,328,162	206,006	2,832,720	829,346	1,297,690	2,870,304	43
414,772	40,023	100,024	336,000	85,431	156,699	411,160		113,711	126,803	12,065	46,156	44
618,163	767,535	580,500	594,450	1,240,045	930,200	1,311,741	171,624	2,445,965	479,283	233,169	2,352,886	45
494,192	462,667	25,742	377,102	116,806	380,714	256,034	5,728	238,878	29,566	100	341,670	47
5,180	12,185		222	36,036	32,830	5,203	21,076	13,017	10,584	2,772	12,444	48
533,892	654,752	127,297	682,283	1,067,336	80,953	344,024	30	21,149	104,730	1,049,584	117,229	49
797,956	669,220	324,654	361,643	1,122,007	1,061,862	179,756	423,626	263,840	709,029	112,598	105,930	50
5,060,804	5,803,616		4,114,600	9,854,240	6,118,160	4,775,535	2,521,081	4,669,281	3,967,835	2,789,121	6,311,402	51
21.07	30.95	13.22	17.52	62.65	35.38	23.60	20.07	16.88	26.49	15.16	36.99	52
12.13	14.93	8.04	11.48	13.49	19.94	13.35	15.60	12.93	9.45	8.68	18.52	53
0.01	1.84	0.50	0.88	1.16	0.88	1.09	0.95	0.77	0.84	0.98	1.87	54
1.51	1.99	0.87	1.60	1.01	1.71	1.17	0.95	1.42	0.90	1.12	2.38	55
1.30	2.10	0.66	1.42	2.17	2.63	1.43	2.34	1.14	1.42	0.72	1.88	56
0.09	0.15	0.08	0.15	0.19	0.17	0.20	0.04	0.07	0.06	0.12	0.19	57
0.32	0.20	0.09	0.14	0.23	0.42	0.41	0.12	1.30	0.09	0.09	0.45	58
0.89	1.13	0.78	0.58	0.76	1.44	1.09	0.72	1.15	0.46	0.98	1.83	59
1.41	1.38	1.35	1.15	1.94	3.39	1.87	1.51	1.61	0.76	1.08	2.23	60
0.27	0.45		0.18	0.07	0.53	0.66	0.05	0.73	0.09	0.02	1.15	61
4.85	4.17	3.13	4.90	4.95	7.07	4.02	7.26	4.07	4.22	3.03	6.22	62
0.17	0.14	0.14	0.12	0.37	0.57	0.20	0.24	0.21	0.09	0.15	0.13	63
0.25	0.92	0.25	0.18	0.53	0.78	0.45	0.53	0.31	0.41	0.35	0.22	64
0.04				(1)	0.20	0.55	0.24	0.11			(1)	65
0.18	0.42	0.20	0.18	0.12	0.15	0.21	0.64	0.04	0.12	0.03	0.16	66
1.41	2.37	0.81	0.95	5.65	2.16	3.23	0.34	0.82	1.14	1.01	1.66	67
2.75	2.17	1.29	2.35	6.50	2.61	2.28	1.26	1.47	3.65	1.80	4.17	68
4.79	11.47	3.08	2.74	37.01	10.67	5.65	2.87	1.61	12.25	3.68	12.65	69
7.5	12.3	6.3	7.7	8.6	4.4	8.2	6.1	6.0	8.9	11.3	10.1	70
12.5	13.3	10.8	14.0	7.5	8.6	8.8	6.1	11.0	9.5	12.8	12.8	71
10.7	14.1	8.3	12.4	16.1	13.2	10.7	15.0	8.8	15.0	8.3	9.1	72
0.8	1.0	0.9	1.3	1.4	0.8	1.5	0.2	0.6	0.6	1.4	1.0	73
2.6	1.4	1.1	1.2	1.7	2.1	3.1	0.8	10.0	1.0	1.1	2.4	74
7.3	7.6	9.7	5.0	5.6	7.2	8.2	4.6	8.9	4.9	11.3	9.9	75
11.6	9.3	16.8	10.0	14.3	17.0	14.0	9.7	12.4	8.0	12.5	12.0	76
2.2	3.0		1.5	0.5	2.7	4.9	0.3	5.7	1.0	0.3	6.2	77
40.0	27.9	38.9	42.6	36.7	35.4	30.1	46.5	31.5	44.6	34.9	33.6	78
1.4	0.9	1.8	1.1	2.7	2.9	1.5	1.6	1.6	0.9	1.8	0.7	79
2.0	6.1	3.1	1.5	3.9	3.9	3.4	3.4	2.4	4.3	4.1	1.2	80
0.3				(2)	0.9	0.8	1.					

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
	67 YOUNGSTOWN, OHIO.	68 HOUSTON, TEX.	69 FORT WORTH, TEX.	70 DULUTH, MINN.	71 SCHENEC- TADY, N. Y.	72 NORFOLK, V.A.	73 SOMERVILLE, MASS.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$2,904,600	\$6,042,786	\$3,590,697	\$2,937,828	\$3,162,693	\$3,195,424	\$2,950,957
2 Governmental cost payments.....	1,954,438	3,233,782	3,016,084	2,592,593	1,725,342	2,327,338	1,788,934
3 Classified by division of city government—							
4 Payments of city corporation.....	1,298,559	3,233,782	3,016,084	2,011,575	1,725,342	2,327,338	1,788,934
5 Payments of school district.....	655,879			581,018			
6 Payments of other divisions of city government.....							
7 Classified by payee—							
8 Payments to public.....	1,946,413	3,233,782	2,989,350	2,539,496	1,693,081	2,281,592	1,788,423
9 Payments to funds and departments of city government.....	8,025		26,734	53,097	32,311	45,746	511
10 Classified by object, as payment for—							
11 Expenses.....	1,033,336	1,391,057	1,035,334	1,476,549	977,568	1,224,280	1,335,528
12 Of general departments.....	933,929	1,228,163	752,148	1,173,800	896,929	1,101,941	1,278,217
13 General government.....	82,465	116,883	61,963	142,551	105,060	117,245	75,982
14 Protection to person and property.....	224,973	330,325	202,948	300,454	205,329	317,014	213,520
15 Police department.....	117,891	163,245	85,805	108,035	92,681	160,946	103,295
16 Fire department.....	98,141	145,885	110,658	180,359	102,077	128,144	98,182
17 All other.....	8,941	21,195	6,485	12,060	10,571	27,925	12,043
18 Conservation of health.....	7,549	38,923	11,687	34,449	18,418	29,646	36,905
19 Sanitation.....	76,333	119,188	42,867	33,727	76,072	171,909	138,239
20 Highways.....	75,168	212,931	99,195	150,601	75,427	92,848	236,074
21 Charities, hospitals, and corrections.....	12,971	16,214	30,964	959	50,059	43,740	35,372
22 Education.....	406,962	339,646	262,689	469,078	334,408	275,982	454,424
23 Schools.....	392,870	331,393	253,440	454,568	323,408	271,706	414,762
24 Libraries.....	14,092	8,253	9,249	14,510	11,000	4,276	39,662
25 Recreation.....	32,475	40,216	32,000	34,509	7,581	24,140	39,861
26 Miscellaneous.....	401	10,407	690	272	13,062	1,160	39,558
27 General.....	14,632	3,480	7,145	7,140	11,523	28,457	8,282
28 Of public service enterprises.....	99,407	162,894	283,186	302,749	80,639	122,339	57,311
29 Water-supply systems.....	96,501	144,082	283,186	113,002	68,493	92,268	57,311
30 All other.....	2,906	18,812		189,747	12,146	30,071	
31 Interest on city indebtedness.....	133,155	440,360	268,034	320,433	197,441	393,101	189,551
32 Outlays.....	787,947	1,402,365	1,712,716	795,611	550,333	709,957	263,855
33 General government.....	4,637	2,500	13,339	2,085	2,041	638	2,928
34 Protection to person and property.....	42,729	46,329	57,475	24,942	2,807	4,923	13,686
35 Conservation of health.....		237		1,943	3,803	6,497	260
36 Sanitation.....	24,759	78,653	103,917	145,078	98,473	246,698	32,985
37 Highways.....	380,001	519,865	706,453	314,823	95,799	234,522	90,783
38 Charities, hospitals, and corrections.....				10,000		2,873	7,863
39 Education.....	239,315	438,538	78,974	68,446	238,829	52,865	90,543
40 Recreation.....	20,188	208,525	24,900	22,849	4,613	909	1,997
41 Miscellaneous and general.....			14,615				
42 Municipal service enterprises.....			14,049				
43 Public service enterprises.....	76,318	106,718	698,994	208,445	103,968	160,032	23,410
44 Water-supply systems.....	76,318	99,473	698,994	126,320	31,147	155,260	23,410
45 All other.....		7,245		79,125	72,821	4,772	
46 Nongovernmental cost payments.....	950,162	2,809,004	574,613	345,235	1,437,351	868,086	1,171,023
47 For purchase of investments.....	112,698	290,000	68,733	52,588	310,881	164,761	6,000
48 For purchase of supplies.....				3,886	265		
49 For redemption of debt obligations.....	497,949	1,799,396	172,042	269,200	781,944	577,152	982,553
50 In trust and agency transactions.....		12,533	426	5,602	215,304	303	171,766
51 In counterbalancing transactions.....	13,552	30,400	21,894	12,847	5,475	18,564	4,674
52 By general transfers.....	325,963	676,675	311,518	1,612	123,482	107,306	6,030
53 Cash balances at close of year.....	1,335,181	2,276,163	131,747	463,459	81,168	182,284	223,897
54 Total payments and cash balances.....	4,239,781	8,318,949	3,722,444	3,401,287	3,243,861	3,377,708	3,183,854
Per capita payments:							
55 For all governmental cost.....	21.73	36.04	33.71	29.89	19.99	27.38	21.74
56 For expenses of general departments.....	10.38	13.69	8.41	13.53	10.39	12.96	15.53
57 Classified by department—							
58 General government.....	0.92	1.30	0.69	1.64	1.22	1.38	0.92
59 Police department.....	1.31	1.82	0.98	1.25	1.07	1.89	1.26
60 Fire department.....	1.09	1.63	1.24	2.08	1.18	1.51	1.19
61 All other protection to person and property.....	0.10	0.24	0.07	0.14	0.12	0.33	0.15
62 Conservation of health.....	0.08	0.43	0.13	0.40	0.21	0.35	0.45
63 Sanitation.....	0.85	1.33	0.48	0.39	0.88	2.02	1.68
64 Highways.....	0.84	2.37	1.11	1.74	0.87	1.09	2.87
65 Charities, hospitals, and corrections.....	0.14	0.18	0.35	0.01	0.58	0.51	0.43
66 Schools.....	4.37	3.69	2.83	5.24	3.75	3.20	5.04
67 Libraries.....	0.16	0.09	0.10	0.17	0.13	0.05	0.08
68 Recreation.....	0.36	0.45	0.38	0.40	0.09	0.28	0.48
69 Miscellaneous.....		0.12	0.01	(2)	0.15	0.01	0.48
70 General.....	0.16	0.04	0.08	0.08	0.13	0.33	0.10
71 For expenses of public service enterprises.....	1.11	1.82	3.17	3.49	0.98	1.44	0.70
72 For interest on city indebtedness.....	1.48	4.91	3.00	3.69	2.29	4.62	2.30
73 For outlays.....	8.76	15.63	19.15	9.17	6.38	8.35	3.21
74 Per cent of all payments for expenses of general departments made for—							
75 General government.....	8.8	9.5	8.2	12.1	11.7	10.6	5.9
76 Police department.....	12.6	13.3	11.4	9.2	10.3	14.6	8.1
77 Fire department.....	10.5	11.9	14.7	15.4	11.4	11.6	7.7
78 All other protection to person and property.....	1.0	1.7	0.9	1.0	1.2	2.5	0.9
79 Conservation of health.....	0.8	3.2	1.6	2.9	2.1	2.7	2.9
80 Sanitation.....	8.2	9.7	5.7	2.9	8.5	15.6	10.8
81 Highways.....	8.0	17.3	13.2	12.8	8.4	8.4	18.5
82 Charities, hospitals, and corrections.....	1.4	1.3	4.1	0.1	5.6	4.0	2.8
83 Schools.....	42.1	27.0	33.7	38.7	36.1	24.7	32.4
84 Libraries.....	1.5	0.7	1.2	1.2	1.2	0.4	3.1
85 Recreation.....	3.5	3.3	4.3	2.9	0.8	2.2	3.1
86 Miscellaneous.....		0.8	0.1	(2)	1.5	0.1	3.1
87 General.....	1.6	0.3	0.9	0.6	1.3	2.6	0.6

¹ For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLES.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.											
74 St. JOSEPH, Mo.	75 WATERBURY, Conn.	76 ELIZABETH, N. J.	77 UTICA, N. Y.	78 OKLAHOMA CITY, Okla.	79 AKRON, Ohio.	80 TROY, N. Y.	81 MANCHESTER, N. H.	82 HOBOKEN, N. J.	83 WILKES- BARRE, Pa.	84 ERIE, Pa.	85 FORT WAYNE, Ind.
\$1,969,646	\$2,231,391	\$3,042,617	\$3,410,171	\$3,702,223	\$5,800,247	\$8,758,083	\$2,391,987	\$3,801,074	\$1,201,664	\$1,698,621	\$1,801,425
1,337,395	1,611,641	1,377,530	1,347,024	1,839,815	3,107,231	1,959,669	1,363,495	1,769,619	1,099,588	1,307,988	1,390,297
916,135	1,563,433	1,377,530	1,347,024	1,315,045	2,660,350	1,784,302	1,363,495	1,769,619	600,801	872,024	1,069,592
421,200	48,208			524,770	446,881	127,691		498,787	435,964	320,705	
47,676						47,676					
1,337,225	1,608,084	1,350,386	1,343,850	1,826,806	3,102,468	1,954,313	1,316,761	1,760,431	1,098,333	1,290,113	1,333,197
170	3,557	27,144	3,174	13,009	4,763	5,356	40,734	9,188	1,255	17,875	57,100
887,936	977,715	863,745	1,021,996	930,840	870,367	1,279,462	876,391	1,410,447	705,608	767,149	822,836
886,187	943,521	860,072	1,021,996	865,278	813,868	1,201,067	795,773	1,180,786	702,931	692,793	636,570
76,064	98,743	76,280	96,890	72,469	68,204	121,618	79,255	123,173	50,058	58,066	32,927
280,269	190,030	222,320	255,730	205,870	181,320	240,288	221,309	304,198	134,508	180,596	159,127
114,213	85,885	110,426	74,306	78,722	68,634	124,405	76,987	159,802	67,588	73,947	59,672
157,212	97,076	107,211	105,054	119,793	104,943	109,343	139,120	137,404	62,453	98,622	92,491
8,844	7,089	5,183	13,370	7,355	7,743	6,540	5,222	6,990	4,197	8,027	6,964
7,104	19,292	32,412	8,513	15,228	14,451	20,274	19,509	12,461	7,889	9,781	7,956
35,591	50,087	80,096	98,883	60,302	74,024	171,210	83,583	64,305	45,079	25,553	53,827
66,116	104,395	88,455	112,673	95,605	87,926	134,628	132,138	105,545	116,284	129,701	66,117
15,150	52,641	36,526	43,710	18,410	27,132	125,264	24,583	38,038		2,568	
386,506	400,780	305,827	373,745	384,072	329,044	334,739	201,887	404,230	312,762	277,442	284,845
385,106	379,953	289,564	353,691	357,450	321,008	328,289	192,714	443,067	312,762	264,708	272,778
21,400	20,827	16,263	20,054	6,622	8,036	6,500	9,173	21,163		12,734	12,067
7,907	20,870	10,014	20,141	26,362	6,544	19,493	22,320	46,470	27,016	5,054	24,512
26	809	209	1,601		35	6,255	380	110			59
11,424	6,074	7,424	10,130	6,960	25,188	30,878	10,809	22,249	9,335	3,132	7,209
1,779	34,194	3,673		65,562	56,499	78,395	80,613	229,661	2,677	74,356	188,257
	34,194			65,562	53,744	75,458	58,029	225,079		70,179	110,440
1,779		3,673			2,755	2,042	22,589	4,582	2,677	4,177	75,817
100,352	139,135	158,665	98,696	595,397	145,390	228,185	73,763	154,936	91,986	50,782	41,103
349,107	494,701	358,120	1,226,332	313,578	2,091,474	1,457,022	413,341	204,236	301,994	490,057	526,358
8,021		80	3,647	117,204	269	1,236	90,812	360		11,840	30
29,326		26,978		7,127	1,905		32,580	92	6,307		10,802
				264	17,000	1,555					81
87,503	28,371	47,902	44,095	128,425	26,474	61,029	19,165	17,583	42,281	31,721	32
208,510	87,881	218,985	162,440	108,549	499,803	112,539	171,847	3,397	140,801	89,062	388,089
5,093	41,215	42,530	13,202	58,780	106,058	252,887	48,175	90,770	136,943	124,895	16,153
15,999	1,231	20,920	36,255	25,002	19,455	6,490	1,702			5,897	15,945
4,276						1,058					38
	327,172	240		66,114	1,231,624	58,928	94,169			216,082	63,648
	327,172	240		66,114	1,231,624	57,321	91,044			216,082	31,836
					1,007	3,115				31,812	42
632,251	619,750	1,665,057	2,063,147	1,862,408	2,702,016	1,798,414	1,028,492	2,081,455	102,076	390,633	471,128
17,040	7,053	271,908	168,390	299,734	1,198,690	11,115	191,550	56,147	12,971	144,300	17,732
		216								2,866	45
215,884	383,759	503,880	1,223,001	1,016,265	559,056	1,620,974	491,198	724,252	77,187	180,469	46,536
122,268	93,889	324,838	341,882	520,949	4,173	20,990	185,423	497,068	9,011	1,013	330,740
12,272	64,067	10,347	9,738	13,784	36,778	6,110	2,760	5,351	978	3,834	10,667
264,778	70,982	554,114	319,914	5,676	903,319	124,225	147,563	748,639	1,029	58,151	65,453
170,707	309,068	547,774	226,706	410,566	916,397	290,553	354,899	705,020	208,242	284,801	874,033
2,140,353	2,541,350	3,500,391	3,636,877	4,112,789	6,725,644	4,057,636	2,746,886	4,506,094	1,409,906	1,933,512	2,736,358
16.42	20.07	17.16	16.79	23.30	40.03	25.32	18.35	23.96	15.25	18.42	19.72
10.88	11.75	10.71	12.74	10.96	10.48	15.52	10.71	15.99	9.75	9.76	9.03
0.93	1.23	0.95	1.21	0.92	0.88	1.57	1.07	1.67	0.69	0.83	0.47
1.40	1.07	1.38	0.93	1.00	0.88	1.61	1.04	2.16	0.94	1.04	0.85
1.93	1.21	1.34	2.09	1.52	1.35	1.41	1.87	1.86	0.87	1.39	1.31
0.11	0.09	0.08	0.17	0.09	0.10	0.08	0.07	0.09	0.06	0.11	0.10
0.09	0.24	0.40	0.11	0.19	0.19	0.26	0.17	0.11	0.14	0.11	0.58
0.44	0.62	1.00	1.23	0.76	0.95	2.21	1.12	0.87	0.68	0.36	0.76
0.81	1.30	1.10	1.40	1.21	1.13	1.74	1.78	1.43	1.61	1.83	0.94
0.19	0.66	0.46	0.54	0.23	0.35	1.62	0.33	0.51		0.04	61
4.48	4.73	3.61	4.41	4.53	4.14	4.24	2.59	6.00	4.34	3.73	3.87
0.26	0.26	0.20	0.25	0.08	0.10	0.08	0.12	0.29	0.18	0.18	0.17
0.10	0.26	0.12	0.25	0.33	0.08	0.25	0.30	0.63	0.37	0.07	0.35
(*)	0.01	(*)	0.02			(*)	0.03	0.01	(*)		64
0.14	0.08	0.09	0.13	0.09	0.32	0.40	0.15	0.30	0.13	0.04	66
0.02	0.43	0.05		0.83	0.73	1.01	1.08	3.11	0.04	1.05	87
1.23	1.73	1.94	1.23	7.54	1.87	2.88	0.99	2.10	1.28	0.72	0.58
4.29	6.16	4.46	2.82	3.97	26.94	5.91	5.56	2.77	4.19	6.90	7.47
8.6	10.5	8.9	9.5	8.4	8.4	10.1	10.0	10.4	7.1	8.5	5.2
12.9	9.1	12.8	7.3	9.1	8.4	10.4	9.7	13.5	9.7	10.7	9.4
17.7	10.3	12.5	16.4	13.8	12.9	9.1	17.5	11.6	8.9	14.2	14.5
1.0	0.7	0.6	1.3	0.9	1.0	0.5	0.7	0.6	0.6	1.2	1.1
0.8	2.0	3.8	0.8	1.8	1.8	1.7	2.5	1.1	1.1	1.4	1.2
4.0	5.3	0.3	9.7	7.0	9.1	14.3	10.5	5.4	6.4	3.7	8.5
7.5	11.1	10.3	11.0	11.0	10.8	11.2	16.6	8.9	16.5	18.7	10.4
1.7	5.6	4.2	4.3	2.1	3.3	10.4	3.1	3.2		0.4	77
41.2	40.3	33.7	34.6	41.3	39.4	27.3	24.2	37.5	44.5	38.2	42.9
2.4	2.2	1.9	2.0	0.8	1.0	0.5	1.2	1.8		1.8	79
0.9	2.2	1.2	2.0	3.0	0.8	1.6	2.8	3.9	3.8	0.7	3.9
1.3	0.1	(*)	0.2	0.8	3.1	2.6	1.3	1.9	1.3	0.5	81
	0.6	0.9	1.0	0.8						1.1	82

^a Less than one-half of 1 cent.^b Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
	86 EVANSVILLE, IND.	87 PEORIA, ILL.	88 HARRISBURG, PA.	89 SAVANNAH, GA.	90 JACKSON- VILLE, FLA.	91 EAST ST. LOUIS, ILL.	92 PASSAIC, N. J.
	PAYMENTS AND BALANCES.						
1 Payments during year.....	\$3,470,428	\$2,178,824	\$1,968,195	\$1,776,230	\$2,583,420	\$1,874,351	\$2,488,336
2 Governmental cost payments.....	1,352,733	1,538,931	1,306,950	1,349,071	2,499,860	1,522,713	1,212,744
Classified by division of city government—							
3 Payments of city corporation.....	953,116	966,422	911,134	1,148,702	2,340,422	1,029,809	1,212,744
4 Payments of school district.....	399,617	508,925	395,825	200,369	159,458	271,687	-----
5 Payments of other divisions of city government.....	63,584	-----	-----	-----	-----	221,217	-----
6 Classified by payee—							
7 Payments to public.....	1,349,373	1,535,391	1,301,719	1,349,071	2,416,680	1,522,713	1,206,307
Payments to funds and departments of city government.....	3,360	3,540	5,240	-----	83,180	-----	6,437
8 Classified by object, as payment for—							
9 Expenses.....	768,187	975,340	787,485	910,352	1,172,817	794,392	668,783
10 Of general departments.....	665,910	970,601	709,264	816,059	883,045	793,897	668,783
11 General government.....	43,785	83,440	62,621	75,667	79,781	89,419	66,439
12 Protection to person and property.....	183,391	256,206	95,354	255,671	260,428	204,670	118,858
13 Police department.....	83,054	84,981	51,131	130,962	132,317	84,166	49,472
14 Fire department.....	95,258	146,407	34,983	115,552	118,832	110,700	65,067
15 All other.....	4,179	24,758	9,240	9,157	9,279	9,804	4,319
16 Conservation of health.....	11,755	12,804	16,128	30,693	29,309	10,762	16,517
17 Sanitation.....	34,534	45,318	85,501	129,636	170,301	107,532	49,504
18 Highways.....	72,856	106,884	80,082	112,682	98,358	117,144	46,308
19 Charities, hospitals, and corrections.....	6,244	28,756	500	30,161	26,694	168	18,689
20 Education.....	282,065	376,106	320,847	155,482	121,887	241,031	339,493
21 Schools.....	278,138	357,277	320,847	149,122	107,450	228,789	326,914
22 Libraries.....	3,927	18,829	-----	6,369	14,437	12,242	12,579
23 Recreation.....	20,357	50,896	30,480	17,192	39,064	15,017	12,805
24 Miscellaneous.....	36	364	-----	-----	500	-----	124
25 General.....	10,886	9,857	17,751	8,875	57,228	7,656	6
26 Of public service enterprises.....	102,277	4,739	78,221	94,293	289,772	495	-----
27 Water-supply systems.....	89,718	-----	77,881	67,551	88,470	-----	-----
28 All other.....	21,559	4,739	340	26,742	201,302	495	-----
29 Interest on city indebtedness.....	77,242	60,637	121,251	135,505	119,456	136,830	94,630
30 Outlays.....	507,304	502,954	398,223	303,214	1,207,587	591,491	449,331
31 General government.....	277	-----	-----	3,543	-----	-----	-----
32 Protection to person and property.....	12,960	24,910	6,439	46,768	15,790	22,904	21,617
33 Conservation of health.....	-----	-----	-----	1,050	-----	-----	-----
34 Sanitation.....	27,696	4,177	101,184	8,974	129,910	141,050	176,888
35 Highways.....	209,854	284,873	254,520	145,088	346,419	208,336	187,243
36 Charities, hospitals, and corrections.....	117,274	141,365	16,404	52,844	41,500	18,346	63,633
37 Education.....	16,925	11,780	6,841	-----	10,586	200,855	-----
38 Recreation.....	-----	-----	-----	-----	-----	-----	-----
39 Miscellaneous and general.....	-----	-----	-----	-----	-----	-----	-----
40 Municipal service enterprises.....	122,595	35,572	12,835	49,540	649,184	-----	-----
41 Public service enterprises.....	122,595	35,572	12,835	10,478	133,214	-----	-----
42 Water-supply systems.....	122,595	35,572	-----	39,062	518,970	-----	-----
43 Nongovernmental cost payments.....	2,126,695	639,393	661,236	427,159	83,560	351,638	1,275,592
44 For purchase of investments.....	7,007	39,900	48,400	-----	22,768	201	128,560
45 For purchase of supplies.....	-----	-----	-----	45,540	338,029	462,349	-----
46 For redemption of debt obligations.....	1,820,649	502,355	456,241	385,459	13,984	94	240,025
47 In trust and agency transactions.....	148,770	-----	-----	-----	1,160	9,784	4,425
48 In counterbalancing transactions.....	2,289	33,913	81	17,188	24,512	158	3,530
49 By general transfers.....	183,890	69,725	161,514	-----	-----	-----	440,233
50 Cash balances at close of year.....	376,855	163,387	726,664	34,340	98,902	227,854	83,423
51 Total payments and cash balances.....	3,856,283	2,342,211	2,694,859	1,810,570	2,682,412	2,102,205	2,521,759
Per capita payments:							
52 For all governmental cost.....	19.19	22.21	19.15	19.99	37.20	22.76	19.09
53 For expenses of general departments.....	9.45	14.01	10.39	12.08	18.14	11.87	10.53
54 Classified by department—							
55 General government.....	0.62	1.20	0.92	1.12	1.19	1.34	1.05
56 Police department.....	1.19	1.23	0.75	1.94	1.97	1.26	0.78
57 Fire department.....	1.35	2.11	0.51	1.71	1.77	1.65	1.02
58 All other protection to person and property.....	0.06	0.36	0.14	0.11	0.14	0.15	0.07
59 Conservation of health.....	0.17	0.18	0.24	0.46	0.44	0.16	0.26
60 Sanitation.....	0.49	0.65	1.25	1.92	2.53	1.61	0.78
61 Highways.....	1.03	1.54	1.17	1.67	1.46	1.75	0.73
62 Charities, hospitals, and corrections.....	0.09	0.42	(1)	0.45	0.40	(1)	0.29
63 Schools.....	3.95	5.16	4.70	2.21	1.60	3.42	5.14
64 Libraries.....	0.06	0.27	-----	0.09	0.21	0.18	0.20
65 Recreation.....	0.29	0.73	0.45	0.25	0.58	0.22	0.20
66 Miscellaneous.....	0.01	-----	-----	-----	0.01	(1)	(1)
67 General.....	0.15	0.14	0.26	0.13	0.85	0.11	-----
68 For expenses of public service enterprises.....	1.45	0.07	1.15	1.40	4.31	0.01	-----
69 For interest on city indebtedness.....	1.10	0.88	1.78	2.01	1.78	2.05	1.49
70 For outlays.....	7.20	7.26	5.84	4.50	17.97	8.84	7.07
Per cent of all payments for expenses of general departments made for:							
71 General government.....	6.6	8.6	8.8	9.3	9.0	11.3	9.9
72 Police department.....	12.6	8.8	7.2	16.0	15.0	10.6	7.4
73 Fire department.....	14.3	15.1	4.9	14.2	13.5	13.9	9.7
74 All other protection to person and property.....	0.6	2.6	1.3	1.1	1.1	1.2	0.6
75 Conservation of health.....	1.8	1.3	2.3	3.8	3.3	1.4	2.5
76 Sanitation.....	5.2	4.7	12.1	15.9	19.3	13.5	7.4
77 Highways.....	10.9	11.0	11.3	13.8	11.1	14.8	6.9
78 Charities, hospitals, and corrections.....	0.9	3.0	(2)	3.7	3.0	(2)	2.8
79 Schools.....	41.8	36.8	45.2	18.3	12.2	28.8	48.9
80 Libraries.....	0.6	1.9	-----	0.8	1.6	1.5	1.0
81 Recreation.....	3.1	5.2	4.3	2.1	4.4	1.9	1.9
82 Miscellaneous.....	(2)	(2)	-----	-----	-----	0.1	(2)
83 General.....	1.6	1.0	2.5	1.1	6.5	1.0	(2)

¹ Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.												
93 SOUTH BEND, IND.	94 BAYONNE, N. J.	95 JOHNSTOWN, PA.	96 BROCKTON, MASS.	97 TERRE HAUTE, IND.	98 WICHITA, KANS.	99 HOLYOKE, MASS.	100 PORTLAND, ME.	101 SACRA- MENTO, CAL.	102 CHARLES- TON, S. C.	103 ALLEN- TOWN, PA.	104 SPRING- FIELD, ILL.	
\$1,276,204	\$2,842,120	\$771,166	\$3,840,352	\$1,026,291	\$1,864,236	\$3,106,339	\$4,266,131	\$2,046,400	\$915,439	\$834,350	\$1,896,613	1
1,047,171	1,526,008	593,688	1,389,904	953,094	1,451,541	1,759,960	2,040,919	1,923,632	867,544	636,067	1,325,258	2
686,465	1,526,008	297,396	1,389,904	541,398	1,083,195	1,759,960	1,617,112	1,433,847	758,683	419,748	795,041	3
360,706	.....	296,292	.....	411,896	418,346	.....	423,807	489,785	108,861	216,319	409,381	4
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	120,836	.....	5
1,047,171	1,508,226	582,943	1,366,113	953,094	1,451,541	1,709,248	2,003,133	1,923,632	839,246	631,178	1,320,541	6
17,782	10,745	23,791	.....	.....	.....	50,712	37,786	28,208	4,889	4,717	1,320,541	7
596,042	1,079,381	495,046	943,048	692,500	575,893	1,271,284	1,136,243	1,078,234	658,721	484,735	733,284	8
544,207	858,914	495,026	873,185	674,074	569,315	876,568	1,040,239	1,010,521	655,498	429,099	652,275	9
38,786	71,328	31,375	82,308	42,986	46,800	69,665	63,005	137,065	61,594	27,424	86,066	10
131,791	178,086	125,145	179,161	208,198	140,040	212,084	270,330	176,374	230,806	95,943	139,255	11
50,719	90,105	52,544	75,844	78,132	53,611	79,888	104,233	64,138	106,550	43,392	51,904	12
71,647	81,013	72,480	98,343	123,686	83,656	126,701	157,420	94,587	117,849	49,117	77,259	13
9,425	6,968	121	4,974	6,380	2,773	5,495	8,068	17,639	6,407	3,434	10,092	14
7,616	8,147	9,506	20,372	3,134	4,933	32,522	16,033	17,122	12,370	4,149	7,023	15
31,335	74,776	30,910	71,361	41,254	47,945	61,066	70,115	145,512	63,874	39,343	25,069	16
68,205	60,145	42,955	117,705	64,169	60,241	90,434	193,336	108,986	50,607	81,346	44,104	17
21,183	4,289	47,371	9,300	7,237	68,635	71,158	80,008	.....	2,783	18	.....	18
243,512	428,810	246,118	337,309	286,735	235,457	305,243	205,894	369,528	121,637	172,065	304,672	19
235,706	418,190	245,118	324,600	269,718	233,171	290,243	256,398	346,815	121,537	172,065	294,821	20
7,746	10,620	.....	12,709	17,017	2,286	15,000	9,496	22,713	100	9,851	21	.....
16,613	9,084	4,302	11,104	13,447	17,490	22,595	30,669	47,773	24,225	4,374	42,571	22
42	95	29,052	115	.....	3,933	12,310	2,608	40	.....	310	23	.....
6,307	6,401	1,426	1,942	4,636	9,172	4,391	17,391	8,161	7,771	4,415	442	24
51,885	220,467	20	64,363	18,426	6,578	394,716	96,004	67,713	3,223	55,636	81,009	25
49,018	220,332	59,254	5,609	18,426	6,578	71,439	58,805	49,086	55,636	60,484	20,525	26
2,817	135	20	.....	.....	.....	323,277	37,199	18,017	3,223	.....	.....	27
43,988	176,663	36,366	145,356	33,042	201,820	143,581	348,977	49,450	169,895	45,803	67,016	28
407,141	269,964	62,276	301,500	227,552	673,828	345,095	555,699	795,948	38,928	105,529	524,958	29
602	247	.....	475	398	10,380	2,050	134,353	19,623	44,826	5,785	3,887	30
9,519	3,138	.....	25	.....	9,537	19,150	4,544	.....	9,700	.....	31	.....
1,037	.....	.....	87,667	91,541	94,400	13,281	17,520	28,697	9,401	3,938	32	.....
34,723	11,556	7,636	64,428	19,260	386,366	32,074	71,715	412,974	7,623	15,540	33	.....
159,435	178,231	26,445	876	.....	111,501	182,263	45,430	33,091	138,869	4,671	10,080	168,654
89,139	54,551	27,895	60,258	3,200	15,318	4,434	59,121	62,287	64	2,716	63,328	37
69,980	155	300	23,533	.....	.....	.....	.....	.....	.....	.....	.....	38
500	.....	.....	53,858	.....	5,546	207,801	195,073	39,514	6,424	21,906	12,046	39
32,206	22,083	.....	53,144	714	5,546	105,267	135,073	9,336	.....	21,906	152,387	40
32,206	22,083	.....	.....	.....	5,546	102,534	60,000	30,178	6,424	1,707	150,680	41
229,033	1,316,112	177,478	2,450,448	73,197	412,695	1,346,879	2,225,212	122,768	47,895	198,283	571,355	43
3,898	195,995	20,000	65,407	11,201	.....	170,047	356,215	.....	1,478	47,924	26,401	44
131,374	885,500	76,789	1,013,534	30,733	409,806	865,100	1,318,544	48,751	300	100,475	500,871	46
68,933	401,381	.....	144,642	23,955	169,014	342,046	6,024	.....	2,833	211	47	.....
9,460	3,080	2,607	7,032	786	2,724	11,232	34,521	10,539	367	4,579	48	.....
15,368	330,156	78,082	1,219,833	6,522	165	130,986	202,383	39,496	35,578	46,684	33,293	49
406,207	511,785	253,539	203,522	496,673	117,431	435,755	325,893	871,556	124,189	233,151	281,078	50
1,682,411	3,353,905	1,024,705	4,043,874	1,522,964	1,981,667	3,542,094	4,592,024	2,917,956	1,039,608	1,067,501	2,177,691	51
16.57	24.24	9.47	22.30	15.31	23.38	28.55	33.29	31.73	14.50	10.84	23.47	52
8.61	13.64	7.89	14.09	10.83	9.17	14.22	16.96	16.67	10.96	7.31	11.55	53
0.61	1.13	0.50	1.01	0.69	0.75	1.13	1.03	2.26	1.03	0.47	1.52	54
0.80	1.43	0.84	1.22	1.26	0.86	1.30	1.70	1.06	1.78	0.74	0.92	55
1.13	1.29	1.16	1.58	1.99	1.35	2.06	2.57	1.56	1.97	0.84	1.37	56
0.15	0.11	(1)	0.08	0.10	0.04	0.09	0.14	0.29	0.11	0.06	0.18	57
0.12	0.13	0.15	0.33	0.05	0.08	0.53	0.26	0.28	0.21	0.07	0.12	58
0.50	1.19	0.49	1.14	0.66	0.77	0.99	1.14	2.40	1.07	0.67	0.44	59
1.08	0.96	0.68	1.89	1.03	0.97	1.56	3.15	1.80	0.85	1.39	0.78	60
0.34	0.07	0.76	0.76	0.15	0.12	1.11	1.16	1.16	1.34	0.05	0.61	61
3.73	6.64	3.91	5.21	4.33	3.75	4.71	4.67	5.72	2.03	2.93	5.22	62
0.12	0.17	0.20	0.27	0.04	0.24	0.15	0.37	0.79	0.40	0.07	0.17	63
0.26	0.16	0.07	0.18	0.22	0.28	0.06	0.20	0.28	0.04	(1)	0.75	64
(1)	(1)	0.47	(1)	0.15	0.07	0.07	0.28	0.13	0.13	0.08	0.01	66
0.10	0.10	0.02	0.03	0.15	0.11	6.40	1.57	1.12	0.05	0.95	1.43	67
0.82	3.50	(1)	1.04	0.30	0.11	5.69	0.82	2.84	0.78	1.19	6.5	68
0.70	2.81	0.58	2.33	0.53	3.25	5.60	9.06	13.13	0.65	1.80	9.30	69
6.44	4.20	0.99	4.84	3.66	10.85	.....	.....	.....	.....	.....	.....	.....
7.1	8.3	6.3	7.2	6.4	8.2	7.9	6.1	13.6	9.4	6.4	13.2	70
9.3	10.5	10.6	8.6	11.6	9.4	9.1	10.0	6.3	16.3	10.1	8.0	71
13.2	9.4	14.6	11.2	18.3	14.7	14.5	15.1	9.4	18.0	11.4	11.8	72
1.7	0.8	(2)	0.6	0.9	0.5	0.6	0.8	1.7	1.0	0.8	1.6	73
1.4	0.9	1.9	2.3	0.5	0.9	3.7	1.5	1.7	1.9	0.9	1.1	74
5.8	8.7	6.2	8.1	6.1	8.4	7.0	6.7	14.4	9.7	9.2	3.8	75
12.5	7.0	8.7	13.4	9.5	10.6	11.0	18.6	10.8	7.7	19.0	6.8	76
43.3	2.5	0.9	5.4	1.4	1.3	7.8	6.8	12.2	12.2	0.4	0.4	77
48.7	49.5	37.0	40.0	40.9	33.1	27.5	34.3	18.5	40.1	45.2	78	
1.4	1.2	.....	1.4	2.5	0.4	1.7	0.9	2.2	(2)	1.5	79	
3.1	1.2	0.9	1.3	2.0	3.1	2.6	2.9	4.7	3.7	1.0	6.5	80
(2)	(2)	0.9	3.3	(2)	0.7	1.6	0.5	1.7	0.8	0.4	(2)	81
1.2	0.7	0.8	0.2	0.7	1.6	0.5	1.7	1.2	1.2	0.1	0.1	82

² Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP IV.—CITIES HAVING 50,000 TO 100,000 INHABITANTS—Continued.						
	105 CANTON, OHIO.	106 PAWTUCKET, R. I.	107 CHATTA- NOOGA, TENN.	108 ALTOONA, PA.	109 COVINGTON, KY.	110 MOBILE, ALA.	111 SAGINAW, MICH.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$1,530,795	\$2,889,668	\$1,298,952	\$1,331,862	\$2,034,887	\$1,389,859	\$2,165,173
2 Governmental cost payments.....	1,018,305	1,329,840	1,009,395	981,276	877,214	991,682	1,024,805
3 Classified by division of city government—							
4 Payments of city corporation.....	752,656	1,329,840	1,009,395	710,780	877,214	868,893	717,656
5 Payments of school district.....	265,649			270,496		122,789	307,149
6 Payments of other divisions of city government.....							
7 Classified by payee—							
8 Payments to public.....	1,014,123	1,267,009	1,005,681	967,895	877,214	979,936	1,016,330
9 Payments to funds and departments of city government.....	4,182	62,831	3,714	13,381		11,746	8,475
10 Classified by object, as payment for—							
11 Expenses.....	544,510	838,142	540,621	460,399	591,734	530,102	708,852
12 Of general departments.....	491,408	750,163	533,804	445,210	539,944	457,472	654,926
13 General government.....	47,797	73,870	51,951	32,156	61,701	44,901	57,674
14 Protection to person and property.....	101,690	185,230	160,615	108,764	128,398	153,346	113,928
15 Police department.....	37,475	73,455	67,152	37,945	64,744	78,953	55,404
16 Fire department.....	58,945	85,839	92,775	64,292	60,780	64,663	53,375
17 All other.....	5,170	5,036	688	6,527	2,872	9,730	5,149
18 Conservation of health.....	3,760	6,502	5,641	4,998	6,625	12,545	9,563
19 Sanitation.....	39,808	47,658	48,677	23,537	61,826	35,853	33,889
20 Highways.....	51,875	145,517	74,035	34,916	72,838	71,101	122,480
21 Charities, hospitals, and corrections.....	7,154	37,473	46,355		13,900	15,124	14,555
22 Education.....	231,682	288,273	120,389	285,735	180,515	113,814	275,016
23 Schools.....	226,203	242,097	110,581	285,735	173,726	113,814	269,534
24 Libraries.....	5,479	16,176	9,808		6,789		5,482
25 Recreation.....	4,114	12,079	16,948	1,698	11,664	8,404	13,970
26 Miscellaneous.....	326	243	200				
27 General.....	3,302	3,300	8,993	3,406	2,479	2,384	3,851
28 Of public service enterprises.....	53,102	87,979	6,817	15,189	51,790	72,630	53,926
29 Water-supply systems.....	48,340	77,817		15,189	47,243	56,362	39,862
30 All other.....	6,762	10,162	6,817		4,547	16,268	14,064
31 Interest on city indebtedness.....	99,601	252,466	141,053	110,075	117,077	209,919	97,222
32 Outlays.....	374,194	239,232	327,721	410,802	168,403	251,661	218,731
33 General government.....				408	501	2,000	724
34 Protection to person and property.....	38,980	46,069	2,367	6,109	10,287	5,255	1,897
35 Conservation of health.....							
36 Sanitation.....	63,456	32,454	26,648	14,116	14,833	12,687	42,993
37 Highways.....	181,305	47,969	170,178	268,058	66,408	106,089	80,312
38 Charities, hospitals, and corrections.....			4,103				
39 Education.....	21,044	21,574	9,860	8,000	3,340	4,344	29,584
40 Recreation.....	603	8,632	103,528		58,098	47,200	
41 Miscellaneous and general.....			11,037				
42 Municipal service enterprises.....							
43 Public service enterprises.....	68,826	82,534		114,111	14,636	74,086	63,221
44 Water-supply systems.....	68,826	82,534		114,111	14,636	28,327	51,111
45 All other.....						45,759	12,110
46 Nongovernmental cost payments.....	512,490	1,559,828	289,557	350,586	1,157,673	398,177	1,140,368
47 For purchase of investments.....	26,997	220,110	13,850	68,150			30,977
48 For purchase of supplies.....							
49 For redemption of debt obligations.....	173,819	1,044,190	231,048	115,000	528,033	395,912	322,954
50 In trust and agency transactions.....		63,230	167	26,071		200	177,506
51 In counterbalancing transactions.....	10,517	24,956	7,280	2,220	22,145	570	1,582
52 By general transfers.....	301,157	207,342	37,212	139,145	607,495	1,495	607,349
53 Cash balances at close of year.....	739,277	342,313	443,657	417,791	274,763	148,277	180,433
54 Total payments and cash balances.....	2,270,072	3,231,981	1,742,609	1,749,653	2,309,650	1,538,136	2,345,606
Per capita payments:							
55 For all governmental cost.....	18.28	23.90	18.16	17.68	15.87	18.16	19.28
56 For expenses of general departments.....	8.82	13.48	9.60	8.02	9.77	8.38	12.32
57 Classified by department—							
58 General government.....	0.86	1.33	0.93	0.58	1.12	0.82	1.27
59 Police department.....	0.67	1.32	1.21	0.68	1.17	1.45	1.04
60 Fire department.....	1.06	1.54	1.67	1.16	1.10	1.18	1.01
61 All other protection to person and property.....	0.09	0.11	0.01	0.12	0.05	0.18	0.10
62 Conservation of health.....	0.07	0.12	0.10	0.09	0.12	0.23	0.18
63 Sanitation.....	0.71	0.86	0.88	0.42	1.12	0.66	0.64
64 Highways.....	0.93	2.62	1.33	0.63	1.32	1.30	2.30
65 Charities, hospitals, and corrections.....	0.13	0.67	0.83		0.25	0.28	0.27
66 Schools.....	4.06	4.35	1.99	4.25	3.14	2.08	5.07
67 Libraries.....	0.10	0.29	0.18		0.12		0.10
68 Recreation.....	0.07	0.22	0.30	0.03	0.21	0.15	0.26
69 Miscellaneous.....	0.01	(2)	(2)				
70 General.....	0.06	0.06	0.16	0.06	0.04	0.04	0.07
71 For expenses of public service enterprises.....	0.95	1.58	0.12	0.27	0.94	1.38	1.01
72 For interest on city indebtedness.....	1.70	4.54	2.54	1.98	2.12	3.84	1.83
73 For outlays.....	6.72	4.30	5.90	7.40	3.05	4.61	4.11
74 Per cent of all payments for expenses of general departments made for—							
75 General government.....	9.7	9.8	9.7	7.2	11.4	9.8	10.3
76 Police department.....	7.6	9.8	12.6	8.5	12.0	17.3	8.5
77 Fire department.....	12.0	11.4	17.4	14.4	11.3	14.1	8.1
78 All other protection to person and property.....	1.0	0.8	0.1	1.5	0.5	2.1	0.8
79 Conservation of health.....	0.8	0.9	1.1	1.1	1.2	2.7	1.5
80 Sanitation.....	8.1	6.4	9.1	5.3	11.4	7.8	5.2
81 Highways.....	10.6	19.4	13.9	7.8	13.5	15.5	18.7
82 Charities, hospitals, and corrections.....	1.5	5.0	8.7		2.6	3.3	2.2
83 Schools.....	46.0	32.3	20.7	52.0	32.2	24.9	41.2
84 Libraries.....	1.1	2.2	1.8		1.3		0.8
85 Recreation.....	0.8	1.6	3.2	0.4	2.2	1.8	2.1
86 Miscellaneous.....	0.1	(3)	(3)		0.5		0.6
87 General.....	0.7	0.4	1.7	0.8	0.5		

¹ For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP IV—Continued.					GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS.																																																																																																																																																					
112 SIOUX CITY, IOWA.	113 LITTLE ROCK, ARK.	114 ATLANTIC CITY, N. J.	115 BINGHAM- TON, N. Y.	116 ROCKFORD, ILL.	117 PUEBLO, COLO.	118 BERKELEY, CAL.	119 SPRING- FIELD, OHIO.	120 LANCASTER, PA.	121 AUGUSTA, GA.	122 NEW BRITAIN, CONN.	123 YORK, PA.																																																																																																																																															
\$1,365,191	\$1,669,386	\$4,403,465	\$1,279,387	\$1,707,497	\$1,733,027	\$1,041,081	\$1,860,521	\$680,349	\$1,780,268	\$1,078,475	\$702,277	1																																																																																																																																														
1,263,273	1,315,708	2,671,157	848,469	1,101,256	971,375	936,231	926,911	634,310	1,208,718	924,353	540,911	2																																																																																																																																														
880,122	934,374	2,671,157	848,469	642,834	653,110	533,574	606,780	451,978	1,048,423	924,353	351,260	3																																																																																																																																														
383,151	381,334			393,592	318,265	402,657	320,131	182,332	160,295		189,651	4																																																																																																																																														
				64,830								5																																																																																																																																														
1,281,327	1,304,610	2,588,118	845,578	1,101,206	932,897	936,231	914,611	631,389	1,196,235	919,393	536,481	6																																																																																																																																														
1,946	11,098	83,039	2,891	50	38,478	12,300	2,921	12,483	4,960	4,960	4,430	7																																																																																																																																														
715,553	468,187	1,225,425	598,639	618,193	645,252	689,500	572,299	486,213	744,833	585,322	310,744	8																																																																																																																																														
673,086	458,830	1,143,448	541,150	536,192	524,661	685,621	532,972	379,203	671,696	527,781	310,594	9																																																																																																																																														
46,815	37,495	101,712	50,012	43,346	48,684	56,318	52,181	20,665	51,565	61,819	20,765	10																																																																																																																																														
108,864	137,788	377,356	107,174	117,580	139,756	109,857	91,042	66,711	181,281	94,062	51,947	11																																																																																																																																														
48,848	55,257	156,768	50,461	37,627	39,928	37,945	29,850	36,204	92,698	43,091	26,185	12																																																																																																																																														
51,264	79,334	179,111	53,327	77,451	94,672	61,255	58,518	29,307	77,569	47,530	24,624	13																																																																																																																																														
6,752	3,197	41,477	3,386	2,502	5,150	10,657	2,974	1,200	11,014	3,441	1,138	14																																																																																																																																														
3,010	11,479	21,704	9,974	7,508	7,071	9,054	3,797	4,349	14,516	7,111	1,875	15																																																																																																																																														
54,529	33,584	135,396	22,128	29,061	18,871	31,559	42,154	21,685	49,760	34,062	30,260	16																																																																																																																																														
75,390	30,771	113,359	81,604	71,688	68,267	73,819	55,719	97,446	134,146	70,283	40,464	17																																																																																																																																														
329	20,946	39,484	69,361	2,084	4,623	2,291	51,180	1,416	67,667	34,280	1,040	18																																																																																																																																														
374,135	180,273	209,974	188,160	244,903	210,503	391,180	218,490	159,106	148,365	206,635	156,505	19																																																																																																																																														
363,488	176,154	288,376	176,547	220,065	204,961	374,795	213,156	157,106	148,595	199,635	155,831	20																																																																																																																																														
10,647	4,119	11,998	11,913	18,838	5,542	16,385	5,334	2,000	270	7,000	674	21																																																																																																																																														
8,013	3,413	47,244	7,118	18,365	19,591	9,817	9,437	4,876	13,826	17,450	5,156	22																																																																																																																																														
430		250	1,782				235		70			23																																																																																																																																														
3,771	3,081	6,969	3,837	1,657	7,295	1,726	8,737	2,949	10,070	2,009	2,582	24																																																																																																																																														
42,467	9,357	81,977	57,489	82,001	120,591	3,879	39,327	107,010	73,137	57,541	150	25																																																																																																																																														
40,587		81,977	57,394	81,567	117,368	35,191	105,929	41,306	50,581		26																																																																																																																																															
1,880	9,357		95	434	3,223	3,879	4,136	1,061	31,831	6,960	160	27																																																																																																																																														
73,662	51,762	357,726	33,222	51,104	171,220	41,586	82,585	53,113	85,527	128,378	48,501	28																																																																																																																																														
474,058	795,750	1,088,006	216,608	431,959	1 154,903	205,145	272,027	94,984	1 378,358	210,653	181,666	29																																																																																																																																														
1,383			383	181	322	2,115	951		171		33,000	30																																																																																																																																														
12,265	26,089	39,412	19,688	4,937	13,882	28,166	2,263		98,263		3,339	31																																																																																																																																														
45,922	93,935	495,559	50,792	47,511	7,253	10,946	70,580	17,860	77,416	39,052	8,283	32																																																																																																																																														
257,963	481,803	69,996	80,767	142,169	3,991	156,571	48,700	24,788	124,270	67,331	119,633	34																																																																																																																																														
62,610	185,297	141,712	4,300	143,123	86,181	5,152	1,221	14,554	7,031	15,295	36	35																																																																																																																																														
2,629	6,826	255,013	1,081	37,097	5,624	1,122	20,408	2,764	3,581	1,171	2,116	37																																																																																																																																														
	1,809											38																																																																																																																																														
91,286		85,714	58,838	56,028	43,650	5	30,553	48,351	57,317	96,088		40																																																																																																																																														
91,286		85,714	58,838	55,295	43,650		30,553	48,351	57,317	35,830		41																																																																																																																																														
				733		5			60,238			42																																																																																																																																														
101,918	353,678	1,732,308	430,918	606,241	761,652	104,850	933,610	46,039	571,550	154,122	161,366	43																																																																																																																																														
1,200		478,114	34,579	2,000	21,329		337,165			42,031	44,803	44																																																																																																																																														
201			336									45																																																																																																																																														
99,523	304,325	372,959	104,552	596,190	220,632	53,002	274,432	45,000	348,000	64,867	108,728	46																																																																																																																																														
994	200	398,351	148,073	1,016	44,890					8,093	10	47																																																																																																																																														
	14,971	13,613	13,226	7,104	10,092	2,888	17,975	1,039	13,799	1,582	725	48																																																																																																																																														
	34,182	469,271	129,252	947	508,583	4,070	304,085		209,751	37,549	7,100	49																																																																																																																																														
68,810	120,134	872,811	230,341	81,360	164,052	217,957	735,723	27,633	354,505	86,054	95,915	50																																																																																																																																														
1,434,001	1,789,520	5,276,276	1,509,728	1,788,857	1,897,079	1,259,038	2,596,244	708,032	2,134,773	1,164,529	798,192	51																																																																																																																																														
24.01	25.08	51.27	16.54	21.63	19.59	18.98	18.80	12.92	24.64	18.86	11.46	52																																																																																																																																														
12.79	8.75	21.95	10.55	10.53	10.58	13.90	10.81	7.72	13.69	10.77	6.58	53																																																																																																																																														
0.89	0.72	1.95	0.97	0.85	0.98	1.14	1.06	0.42	1.05	1.26	0.44	54																																																																																																																																														
0.93	1.05	3.01	0.98	0.74	0.81	0.77	0.61	0.74	1.89	0.88	0.55	55																																																																																																																																														
0.97	1.51	3.44	1.04	1.52	1.91	1.24	1.19	0.60	1.58	0.97	0.52	56																																																																																																																																														
0.13	0.06	0.80	0.07	0.04	0.10	0.22	0.05	0.02	0.22	0.07	0.02	57																																																																																																																																														
0.06	0.22	0.42	0.19	0.15	0.14	0.18	0.08	0.09	0.30	0.15	0.04	58																																																																																																																																														
1.04	0.64	2.60	0.43	0.57	0.38	0.64	0.85	0.44	1.01	0.69	0.64	59																																																																																																																																														
1.43	0.59	2.18	1.50	1.41	1.38	1.50	1.13	1.98	2.73	1.43	0.86	60																																																																																																																																														
0.01	0.40	0.76	1.35	0.04	0.09	0.05	1.04	0.03	1.88	0.70	0.02	61																																																																																																																																														
6.91	3.36	5.54	3.44	4.50	4.13	7.60	4.32	3.20	3.03	4.07	3.30	62																																																																																																																																														
0.20	0.08	0.22	0.23	0.31	0.11	0.33	0.11	0.04	0.01	0.14	0.01	63																																																																																																																																														
0.15	0.07	0.91	0.14	0.36	0.40	0.20	0.19	0.10	0.28	0.36	0.11	64																																																																																																																																														
0.01		(2)	0.03									65																																																																																																																																														
0.07	0.06	0.13	0.07	0.03	0.15	0.08	0.18	0.06	0.21	0.04	0.05	66																																																																																																																																														
0.81	0.18	1.57	1.12	1.61	2.43	0.08	0.80	2.18	1.49	1.17	(3)	67																																																																																																																																														
1.40	0.99	6.87	0.65	1.00	3.45	0.84	1.67	1.08	1.74	2.62	1.03	68																																																																																																																																														
9.01	15.17	20.88	4.22	8.48	3.12	4.16	5.52	1.93	7.71	4.30	3.85	69																																																																																																																																														
6.9	8.2	8.9	9.2	8.1	9.3	8.2	9.9	5.4	7.7	11.7	6.7	70																																																																																																																																														
7.3	12.0	13.7	9.3	7.0	7.6	5.5	9.5	13.8	8.2	8.4	71	7.6	17.3	15.7	9.9	14.4	18.0	8.9	11.0	7.7	11.5	9.0	7.9	72	1.0	0.7	3.6	0.6	0.5	1.0	1.6	0.5	0.3	1.6	0.7	0.4	73	0.4	2.5	1.9	1.8	1.4	1.3	1.3	0.7	1.1	2.2	1.3	0.6	74	8.1	7.3	11.8	4.1	5.4	3.6	4.6	7.9	5.7	7.4	6.5	9.7	75	11.2	6.7	9.9	15.1	13.4	13.0	10.8	10.5	25.7	20.0	13.3	13.0	76		4.6	3.5	12.8	0.4	0.9	0.3	9.8	0.4	10.1	6.5	0.3	77	54.0	38.4	26.2	32.6	42.7	39.1	54.7	40.0	41.4	22.1	37.8	50.2	78	1.6	0.9	1.0	2.1	3.0	1.1	2.4	1.0	0.5	(3)	1.3	0.2	79	1.2	0.7	4.1	1.3	3.4	3.7	1.4	1.8	1.3	2.1	3.3	1.6	80	0.1		(3)	0.3									81	0.6	0.7	0.6	0.7	0.3	1.4	0.3	1.6	0.8	1.5	0.4	0.8	82
7.6	17.3	15.7	9.9	14.4	18.0	8.9	11.0	7.7	11.5	9.0	7.9	72																																																																																																																																														
1.0	0.7	3.6	0.6	0.5	1.0	1.6	0.5	0.3	1.6	0.7	0.4	73																																																																																																																																														
0.4	2.5	1.9	1.8	1.4	1.3	1.3	0.7	1.1	2.2	1.3	0.6	74																																																																																																																																														
8.1	7.3	11.8	4.1	5.4	3.6	4.6	7.9	5.7	7.4	6.5	9.7	75																																																																																																																																														
11.2	6.7	9.9	15.1	13.4	13.0	10.8	10.5	25.7	20.0	13.3	13.0	76																																																																																																																																														
	4.6	3.5	12.8	0.4	0.9	0.3	9.8	0.4	10.1	6.5	0.3	77																																																																																																																																														
54.0	38.4	26.2	32.6	42.7	39.1	54.7	40.0	41.4	22.1	37.8	50.2	78																																																																																																																																														
1.6	0.9	1.0	2.1	3.0	1.1	2.4	1.0	0.5	(3)	1.3	0.2	79																																																																																																																																														
1.2	0.7	4.1	1.3	3.4	3.7	1.4	1.8	1.3	2.1	3.3	1.6	80																																																																																																																																														
0.1		(3)	0.3									81																																																																																																																																														
0.6	0.7	0.6	0.7	0.3	1.4	0.3	1.6	0.8	1.5	0.4	0.8	82																																																																																																																																														

² Less than one-half of 1 cent.³ Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
	124 MALDEN, MASS.	125 EL PASO, TEX.	126 FLINT, MICH.	127 TAMPA, FLA.	128 SAN DIEGO, CAL.	129 BAY CITY, MICH.	130 HAVERHILL, MASS.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$2,120,548	\$2,006,570	\$1,201,975	\$1,581,730	\$2,709,992	\$1,326,512	\$2,782,810
2 Governmental cost payments.....	984,994	1,197,440	786,082	1,316,232	2,318,372	834,769	987,334
3 Classified by division of city government—							
4 Payments of city corporation.....	984,994	1,197,440	556,302	1,177,448	2,066,654	626,071	987,334
5 Payments of school district.....			230,680	138,784	251,718	207,798	
6 Payments of other divisions of city government.....							
7 Classified by payee—							
8 Payments to public.....	980,481	1,164,843	775,404	1,302,232	2,306,787	805,873	980,064
9 Payments to funds and departments of city government.....	4,513	32,597	11,578	14,000	11,585	28,896	7,270
10 Classified by object, as payment for—							
11 Expenses.....	731,784	680,805	388,043	885,299	1,080,577	606,140	677,528
12 Of general departments.....	687,928	557,726	354,232	881,920	892,632	507,857	636,185
13 General government.....	39,008	64,420	34,141	39,941	85,876	38,067	52,561
14 Protection to person and property.....	113,897	133,227	75,795	161,237	231,882	82,823	108,078
15 Police department.....	51,074	53,753	26,625	70,783	109,361	31,583	48,105
16 Fire department.....	57,270	66,152	47,204	80,354	89,405	49,573	56,500
17 All other.....	5,553	13,322	1,876	10,100	33,116	1,007	4,373
18 Conservation of health.....	19,241	11,781	2,908	8,321	20,110	4,219	14,826
19 Sanitation.....	61,660	92,544	9,636	92,290	55,587	35,974	37,392
20 Highways.....	104,450	48,650	38,793	431,642	150,710	112,004	70,256
21 Charities, hospitals, and corrections.....	33,398	10,472	20,007	52,694	200	1,762	45,548
22 Education.....	265,926	189,703	148,624	73,786	206,965	210,087	243,466
23 Schools.....	245,899	162,984	145,340	73,786	280,374	202,122	224,852
24 Libraries.....	20,027	6,719	3,284		16,591	8,865	18,614
25 Recreation.....	31,237	22,688	13,042	11,064	23,131	15,888	18,302
26 Miscellaneous.....	15,436						35,236
27 General.....	3,677	4,241	2,286	10,054	28,341	0,073	3,620
28 Of public service enterprises.....	43,856	123,079	33,811	3,370	187,945	98,283	41,313
29 Water-supply systems.....	32,861	123,079	32,656	1,155	3,370	156,811	30,231
30 All other.....	10,995					59,052	1,220
31 Interest on city indebtedness.....	150,180	128,073	48,018	77,480	154,965	66,047	103,743
32 Outlays.....	1,103,030	388,562	350,921	353,444	1,108,830	162,582	1,206,063
33 General government.....	46	2,124	55		3,882		
34 Protection to person and property.....	4,068	9,407	23,999	9,082	27,575	19,252	22,330
35 Conservation of health.....		212	202			1,000	15,400
36 Sanitation.....	54,596	30,790	23,026	62,719	133,424	30,996	17,951
37 Highways.....	20,398	106,720	34,097	198,620	474,028	54,613	66,558
38 Charities, hospitals, and corrections.....			15,279	16,369			
39 Education.....	8,966	53,272	72,317	56,868	520	746	3,757
40 Recreation.....	2,385	12,781	10,782	4,690	213,924		3,000
41 Miscellaneous and general.....		46,423			300		
42 Municipal service enterprises.....							
43 Public service enterprises.....	13,638	126,833	171,184	7,087	292,025	46,975	80,646
44 Water-supply systems.....	13,257	126,833	160,790	229,083	229,083	23,264	80,646
45 All other.....	376		10,374	7,087	62,030	23,711	
46 Nongovernmental cost payments.....	1,135,554	800,130	414,993	265,507	391,620	491,743	1,795,270
47 For purchase of investments.....	61,242		6,150				391,141
48 For purchase of supplies.....		459	5,900				
49 For redemption of debt obligations.....	873,959	458,956	87,329	209,109	154,035	106,200	887,380
50 In trust and agency transactions.....	119,917	7,656	135,127	6,840	8,546	165,108	127,653
51 In counterbalancing transactions.....	6,737	4,344	3,851	3,828	205,030	2,102	8,408
52 By general transfers.....	73,699	337,685	176,636	45,730	23,409	218,183	380,694
53 Cash balances at close of year.....	98,246	949,080	414,344	495,264	1,775,873	236,028	96,534
54 Total payments and cash balances.....	2,218,794	2,955,650	1,618,310	2,077,003	4,485,865	1,562,540	2,879,144
Per capita payments:							
55 For all governmental cost.....	20.57	25.44	16.77	28.13	49.66	17.91	21.20
56 For expenses of general departments.....	14.36	11.85	7.55	18.85	19.12	10.90	13.72
57 Classified by department—							
58 General government.....	0.81	1.37	0.73	0.85	1.84	0.82	1.13
59 Police department.....	1.07	1.14	0.57	1.51	2.34	0.68	1.04
60 Fire department.....	1.20	1.41	1.01	1.72	1.92	1.06	1.22
61 All other protection to person and property.....	0.12	0.28	0.04	0.22	0.71	0.04	0.09
62 Conservation of health.....	0.40	0.25	0.06	0.18	0.43	0.09	0.32
63 Sanitation.....	1.29	1.97	0.20	1.97	1.19	0.77	0.83
64 Highways.....	2.18	1.03	0.83	9.22	3.23	2.41	1.64
65 Charities, hospitals, and corrections.....	0.70	0.22	0.62	1.13	(*)	0.04	0.98
66 Schools.....	5.13	3.46	3.10	1.58	6.01	4.34	4.85
67 Libraries.....	0.42	0.14	0.07		0.36	0.19	0.40
68 Recreation.....	0.65	0.48	0.28	0.24	0.50	0.34	0.39
69 Miscellaneous.....	0.32						0.76
70 General.....	0.08	0.09	0.05	0.23	0.61	0.13	0.08
71 For expenses of public service enterprises.....	0.92	2.61	0.72	0.07	4.03	2.11	0.89
72 For interest on city indebtedness.....	3.14	2.72	1.02	1.66	3.32	1.42	2.21
73 For outlays.....	2.15	8.25	7.48	7.55	23.19	3.49	4.44
74 Per cent of all payments for expenses of general departments made for—							
75 General government.....	5.7	11.6	9.6	4.5	9.6	7.5	8.3
76 Police department.....	7.4	9.6	7.5	8.0	12.3	6.2	7.6
77 Fire department.....	8.3	11.9	13.4	9.1	10.0	9.8	8.9
78 All other protection to person and property.....	0.8	2.4	0.5	1.1	3.7	0.3	0.7
79 Conservation of health.....	2.8	2.1	0.8	0.9	2.3	0.8	2.3
80 Sanitation.....	9.0	16.6	2.7	10.5	6.2	7.1	5.9
81 Highways.....	15.2	8.7	11.0	48.9	16.9	22.1	12.0
82 Charities, hospitals, and corrections.....	4.9	1.9	8.2	6.0	(*)	0.3	7.2
83 Schools.....	35.7	20.2	41.0	8.4	31.4	39.8	35.3
84 Libraries.....	2.9	1.2	0.9	1.3	1.9	1.7	2.9
85 Recreation.....	4.5	4.1	3.7	1.3	2.6	3.1	2.9
86 Miscellaneous.....	2.2						5.5
87 General.....	0.5	0.8	0.6	1.2	3.2	1.2	0.6

¹ For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.											
131 TOPEKA, KANS.	132 SALEM, MASS.	133 DAVENPORT, IOWA.	134 LINCOLN, NEBR.	135 MCKEES- PORT, PA.	136 KALAMAZOO, MICH.	137 RACINE, WIS.	138 SUPERIOR, WIS.	139 WHEELING, W. VA.	140 NEWTON, MASS.	141 MACON, GA.	142 WOON- SOCKET, R. I.
\$1,513,024	\$1,708,612	\$1,318,219	\$1,411,521	\$964,156	\$1,365,404	\$1,088,171	\$1,292,122	\$1,077,189	\$3,989,977	\$1,164,636	\$1,578,397
1,032,285	1,008,552	985,529	1,113,138	736,523	1,012,951	713,532	819,734	883,206	1,592,511	1,052,711	644,389
708,027	1,003,552	728,129	702,862	484,769	522,801	713,532	819,734	647,877	1,592,511	923,912	644,389
324,258	257,400	410,276	251,754	490,150	190,329					128,799	
1,027,556	1,002,052	985,529	1,112,733	730,203	1,012,876	711,834	818,654	881,985	1,526,312	1,014,579	595,225
4,729	1,500	405	6,320	75	1,698	1,080	6,221	66,199	38,132	49,164	7
581,166	651,109	599,378	620,615	601,738	530,362	440,425	537,204	609,441	1,078,677	520,343	307,156
526,525	594,459	595,844	545,341	503,155	480,284	428,389	537,204	484,394	1,041,675	475,960	375,095
34,282	36,882	48,009	40,797	40,824	40,336	33,519	56,076	52,710	68,800	41,535	31,504
96,156	111,477	132,862	87,192	95,990	102,672	88,415	147,231	125,413	173,786	177,245	107,507
30,095	56,808	47,688	27,975	51,791	34,485	28,622	45,456	53,369	98,747	75,905	41,645
62,732	46,160	81,134	57,764	43,849	65,881	56,913	95,517	70,665	69,510	89,776	63,696
3,329	8,509	4,040	1,453	350	2,306	2,880	3,258	1,379	10,529	11,564	2,166
3,847	45,624	7,669	5,722	14,409	9,972	3,245	14,093	4,681	15,976	9,168	4,010
40,164	38,475	45,911	32,398	31,197	25,820	21,184	14,199	55,266	86,827	33,466	20,225
34,947	71,513	72,015	46,110	84,150	33,402	47,894	72,972	61,939	169,720	59,148	80,511
4,862	47,818	421	6,386	1,560	5,440	18,471		8,306	27,050	25,715	13,943
255,966	187,619	253,645	312,382	224,655	257,450	192,175	209,453	174,076	393,698	115,239	115,588
250,787	172,741	259,851	303,353	220,606	244,754	184,916	200,645	168,047	364,561	114,230	111,747
5,179	14,878	13,794	9,029	4,049	12,696	7,259	8,808	6,029	29,137	1,009	3,841
22,866	21,817	28,393	14,345	4,130	4,361	17,689	17,884	990	99,662	8,974	1,627
26,789								1,911	383	4,896	180
24,435	12,445	6,919		6,240		822	5,797	3,385	1,130	1,260	4,570
54,641	56,660	3,534	75,274	98,588	50,078	12,036			124,547	37,002	64,283
52,533	48,640		74,422	98,588	42,554				78,591	36,647	54,088
2,108	8,010	3,534	852		7,524	12,036			45,956	355	10,195
114,350	51,998	32,876	94,181	61,695	66,479	40,677	46,284	23,784	308,965	27,495	143,763
336,769	300,445	353,275	398,342	78,090	416,110	232,430	236,246	204,981	204,869	485,873	103,470
8,266	744	1,114	302	200	1,37	1,200	2,358	1,956	792	20,592	719
10,972	45,286	1,368	7,780	905	21,827	17,265	5,972	14,437	9,648	41,114	20,449
2,582	48,026	42,116	21,116	37,420	29,664	20,014	6,995	3,806	50,693	34,048	23,509
223,970	35,222	256,519	218,751	20,195	80,972	85,151	92,346	96,190	51,785	148,349	45,106
50,121	139,740	9,799	91,682	7,661	206,456	72,614	17,332	6,912	51,471	13,340	6,553
4,497	3,472	11,164	3,305		7,959	34,023	10,001	10,395	390	6,655	37
18,690			2,609		5,442						39
17,665	26,168	31,195	52,697	6,709	60,093	1,920	100,852	81,671	30,085	215,192	13,687
17,665	26,168		52,142	6,709	60,093		1,920	100,852	69,263	30,085	215,192
480,739	705,060	332,690	298,383	227,683	382,453	374,639	472,388	238,983	2,397,466	111,925	934,008
12,986		13,400	1,300	90,000		30,677			446,398	35,131	218,280
203,881	543,350	89,691	269,523	83,667	304,710	183,699	50,150	115,510	1,390,872	33,992	487,726
3,997	129,591	201,205	3,390	1,570	488	155,737	169,789	1,911	193,556	100	37,824
1,076	1,611	15,805	11,383	428	7,068	4,526	4,402	1,974	5,203	4,675	3,947
208,035	17,522	12,589	12,787	51,959	40,187		248,047	119,588	361,437	38,027	186,231
299,298	50,092	419,807	702,429	292,845	490,367	23,895	277,618	266,127	145,341	75,322	62,624
1,812,322	1,758,704	1,738,026	2,113,950	1,257,001	1,855,771	1,112,066	1,569,740	1,343,316	4,135,318	1,239,958	1,641,021
22,30	21,72	21,63	24,60	16,30	22,86	16,35	18,89	19,71	38,08	25,26	15,59
11,37	12,86	13,08	12,05	11,13	10,84	9,81	12,38	11,40	24,91	11,40	9,07
0.74	0.80	1.05	0.90	0.90	0.91	0.77	1.29	1.24	1.64	1.00	0.76
0.65	1.23	1.05	0.62	1.15	0.78	0.66	1.12	1.25	2.24	1.82	1.01
1.36	1.00	1.78	1.28	0.97	1.49	1.30	2.20	1.66	1.66	2.15	1.54
0.07	0.18	0.09	0.03	0.01	0.05	0.07	0.08	0.03	0.25	0.28	0.05
0.08	0.99	0.17	0.13	0.32	0.23	0.07	0.32	0.11	0.38	0.22	0.10
1.06	0.83	1.01	0.72	0.69	0.58	0.49	0.33	1.30	2.08	0.80	0.49
0.75	1.55	1.58	1.02	1.86	0.75	1.10	1.68	1.46	4.06	1.42	60
0.11	0.90	0.01	0.14	0.08	0.12	0.42	0.42	0.20	0.65	0.62	0.34
5.42	3.74	5.27	6.70	4.88	5.52	4.24	4.62	3.95	8.72	2.74	62
0.11	0.32	0.30	0.20	0.09	0.29	0.17	0.20	0.14	0.70	0.02	0.09
0.49	0.47	0.62	0.32	0.09	0.10	0.40	0.41	0.02	2.38	0.22	0.04
0.58								0.04	0.01	0.12	(6)
0.53	0.27	0.15		0.14	0.02	0.13	0.08	0.03	0.03	0.11	66
1.18	1.23	0.08	1.66	2.18	1.13	0.28		2.93	0.88	1.54	0.53
2.47	1.13	0.72	2.08	1.37	1.50	0.93	1.07	0.56	7.39	0.66	3.48
7.28	6.50	7.76	8.80	1.62	9.39	5.32	5.44	4.82	4.90	11.66	2.50
6.6	6.2	8.1	7.5	8.1	8.4	7.8	10.4	10.9	6.6	8.7	8.4
5.7	9.6	8.0	5.1	10.3	7.2	6.7	9.0	11.0	9.0	16.0	11.1
11.9	7.8	13.6	10.6	8.7	13.7	13.3	17.8	14.6	6.7	18.9	17.0
0.6	1.4	0.7	0.3	0.1	0.5	0.7	0.6	0.3	1.0	2.4	0.6
0.7	7.7	1.3	1.0	2.9	2.1	0.8	2.6	1.0	1.5	1.9	1.1
9.3	6.5	7.7	5.9	6.2	5.4	4.9	2.6	11.4	8.3	7.0	5.4
6.6	12.0	12.1	8.5	16.7	7.0	11.2	13.6	12.8	16.3	12.5	21.5
0.9	7.0	0.1	1.2	0.3	1.1	4.3		1.7	2.6	5.4	3.7
47.6	29.1	40.3	55.6	43.8	51.0	43.2	37.4	34.7	35.0	24.0	29.8
1.0	2.5	2.3	1.7	0.8	2.6	1.7	1.6	1.2	2.8	0.2	1.0
4.4	3.7	4.8	2.6	0.8	0.9	4.1	3.3	0.2	9.6	1.9	0.4
4.5	2.1	1.2		1.2	0.2	1.4	0.6	0.3	0.1	1.0	(8)
4.6											82

² Less than one-half of 1 cent.³ Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
	143 BUTTE, MONT.	144 MONT- GOMERY, ALA.	145 CHESTER, PA.	146 FITCHBURG, MASS.	147 GALVESTON, TEX.	148 HUNTINGTON, W. VA.	149 WEST HOBOKEN, N. J.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$1,954,435	\$1,305,756	\$926,079	\$2,813,460	\$1,181,475	\$700,829	\$984,830
2 Governmental cost payments.....	916,866	817,267	697,030	1,083,971	924,928	582,930	525,833
3 Classified by division of city government—							
4 Payments of city corporation.....	635,205	817,267	461,576	1,083,971	815,826	447,317	525,833
5 Payments of school district.....	281,571		235,454		109,102	136,613	
6 Payments of other divisions of city government.....							
7 Classified by payee—							
8 Payments to public.....	905,099	808,945	697,030	1,067,774	924,928	579,198	525,833
9 Payments to funds and departments of city government.....	11,767	8,322		16,197		3,732	
10 Classified by object, as payment for—							
11 Expenses.....	686,606	449,461	325,794	648,693	558,450	311,501	377,566
12 Of general departments.....	686,606	384,525	325,253	571,025	485,491	307,774	377,566
13 General government.....	60,715	42,662	22,381	37,237	38,641	30,481	25,253
14 Protection to person and property.....	182,171	116,903	55,919	108,250	154,990	79,447	90,073
15 Police department.....	76,447	55,505	26,561	44,595	79,968	34,018	55,707
16 Fire department.....	98,128	56,618	26,084	58,068	74,237	44,407	30,346
17 All other.....	9,596	4,780	2,374	5,587	785	1,022	1,025
18 Conservation of health.....	12,240	17,010	8,578	13,607	12,833	1,902	5,486
19 Sanitation.....	64,230	39,606	27,417	27,420	54,634	30,660	24,816
20 Highways.....	85,501	54,254	56,234	105,672	50,840	41,096	23,332
21 Charities, hospitals, and corrections.....	10,090	8,185	40	63,975	55,959	13,905	3,283
22 Education.....	253,000	101,553	143,776	176,595	108,791	106,602	202,094
23 Schools.....	235,117	96,739	143,076	166,915	108,791	100,616	196,987
24 Libraries.....	22,883	4,764	700	9,680		5,986	5,107
25 Recreation.....		2,551	5,280	19,464	4,890	2,224	1,290
26 Miscellaneous.....				14,515			
27 General.....	13,659	2,101	5,628	4,290	3,913	1,457	1,028
28 Of public service enterprises.....		64,636	541	77,668	72,959	3,727	
29 Water-supply systems.....		58,328		67,049	68,350		
30 All other.....		6,308	541	10,619	4,809	8,727	
31 Interest on city indebtedness.....	64,429	197,167	68,779	73,972	221,039	53,910	49,648
32 Outlays.....	165,831	170,639	302,457	¹ 361,306	145,430	217,519	98,610
33 General government.....	2,119			6,345	6,607		148
34 Protection to person and property.....	16,246	969					4,800
35 Conservation of health.....		148					
36 Sanitation.....	13,657	9,100	27,728	203,126	16,300	28,619	17,805
37 Highways.....	96,137	118,695	195,855	127,281	55,171	160,205	74,044
38 Charities, hospitals, and corrections.....		681					
39 Education.....	29,624	11,003	73,180	4,448	334	17,725	925
40 Recreation.....			2,400			10,970	
41 Miscellaneous and general.....	8,000						
42 Municipal service enterprises.....		30,111	3,294	27,038	69,018		707
43 Public service enterprises.....		29,659		25,648	69,018		
44 Water-supply systems.....		452	3,294	1,390			797
45 All other.....							
46 Nongovernmental cost payments.....	1,037,569	488,489	229,049	1,729,489	250,547	117,899	458,997
47 For purchase of investments.....	422,325			479,303			
48 For purchase of supplies.....							
49 For redemption of debt obligations.....	478,747	375,054	120,600	1,072,930	154,959	19,395	243,643
50 In trust and agency transactions.....		3,946		104,073	600	1,950	185,523
51 In counterbalancing transactions.....	1,862	21,889	1,183	14,303	617	1,099	1,173
52 By general transfers.....	134,635	87,600	107,266	58,871	100,371	95,455	25,658
53 Cash balances at close of year.....	155,612	57,317	463,169	133,052	317,068	126,044	118,412
54 Total payments and cash balances.....	2,110,047	1,363,073	1,389,248	2,946,512	1,498,543	827,773	1,103,242
55 Per capita payments:							
56 For all governmental cost.....	22.28	19.92	17.42	27.19	23.41	14.77	13.35
57 For expenses of general departments.....	16.68	9.38	8.13	14.32	12.29	7.80	9.58
58 Classified by department—							
59 General government.....	1.47	1.04	0.56	0.93	0.98	0.77	0.64
60 Police department.....	1.86	1.35	0.66	1.12	2.02	0.86	1.49
61 Fire department.....	2.34	1.38	0.67	1.46	1.88	1.13	0.77
62 All other protection to person and property.....	0.23	0.12	0.06	0.14	0.02	0.03	0.03
63 Conservation of health.....	0.30	0.41	0.21	0.34	0.32	0.05	0.14
64 Sanitation.....	1.56	0.97	0.69	0.69	1.38	0.78	0.63
65 Highways.....	2.08	1.32	1.41	2.65	1.29	1.04	0.59
66 Charities, hospitals, and corrections.....	0.25	0.20		1.60	1.42	0.35	0.08
67 Schools.....	5.71	2.36	3.58	4.19	2.75	2.55	5.00
68 Libraries.....	0.56	0.12	0.02	0.24		0.15	0.13
69 Recreation.....		0.06	0.13	0.49	0.12	0.06	0.03
70 Miscellaneous.....				0.36			
71 General.....	0.33	0.05	0.14	0.11	0.10	0.04	0.05
72 For expenses of public service enterprises.....		1.58	0.01	1.95	1.85	0.09	
73 For interest on city indebtedness.....	1.57	4.81	1.72	1.86	5.60	1.37	1.26
74 For outlays.....	4.03	4.16	7.56	9.06	3.68	5.51	2.50
75 Per cent of all payments for expenses of general departments made for—							
76 General government.....	8.8	11.1	6.9	6.5	8.0	9.9	6.7
77 Police department.....	11.1	14.4	8.2	7.8	16.5	11.1	15.5
78 Fire department.....	14.0	14.7	8.3	10.2	15.3	14.4	8.0
79 All other protection to person and property.....	1.2	1.2	0.7	1.0	0.2	0.2*	0.3
80 Conservation of health.....	1.8	4.4	2.6	2.4	2.6	0.6	1.5
81 Sanitation.....	9.4	10.3	8.4	4.8	11.3	10.0	6.6
82 Highways.....	12.5	14.1	17.3	18.5	10.5	13.4	6.2
83 Charities, hospitals, and corrections.....	1.5	2.1		1.2	11.5	4.5	0.9
84 Schools.....	34.2	25.2	44.0	29.2	22.4	32.7	52.2
85 Libraries.....	3.3	1.2	0.2	1.7		1.9	1.4
86 Recreation.....		0.7	1.6	3.4	1.0	0.7	0.3
87 Miscellaneous.....				2.6			
88 General.....	2.0	0.5	1.7	0.8	0.8	0.5	0.5

¹ For explanation of difference between this amount and the total of the individual items for outlays, see text discussion, page 13.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
150 ROANOKE, VA.	151 DUBUQUE, IOWA.	152 NEW CASTLE, PA.	153 EAST ORANGE, N. J.	154 PASADENA, CAL.	155 HAMILTON, OHIO.	156 LEXINGTON, KY.	157 SPRING- FIELD, MO.	158 ELMIRA, N. Y.	159 KNOXVILLE, TENN.	160 CHARLOTTE, N. C.	161 PERTH AMBOY, N. J.	
\$913,229	\$853,580	\$583,391	\$3,457,184	\$3,473,329	\$1,130,364	\$1,138,365	\$1,160,354	\$930,696	\$1,261,599	\$1,406,308	\$1,553,991	1
637,228	705,815	514,192	1,326,845	3,227,987	743,180	711,242	1,097,028	677,916	762,743	1,174,137	663,087	2
637,228	543,697	314,135	1,326,845	2,569,402	571,383	711,242	904,001	677,916	762,743	1,174,137	663,087	3
	162,118	200,057		658,585	171,797		193,027					4
												5
624,976	705,022	514,192	1,307,522	3,176,394	728,247	711,242	1,097,028	677,486	762,476	1,155,276	661,707	6
12,252	793	19,323	51,593	14,933				430	267	18,861	1,380	7
386,785	403,057	347,614	744,144	1,002,453	483,944	426,422	310,650	470,752	445,393	291,294	401,718	8
383,655	364,899	346,170	670,916	802,062	361,828	424,675	310,560	462,078	388,265	235,007	352,890	
50,398	28,450	26,073	51,143	57,048	37,657	43,895	32,258	50,389	31,452	26,138	36,546	10
105,028	92,789	58,535	182,210	104,896	94,273	114,637	70,677	105,586	125,754	65,425	63,909	11
44,434	39,610	23,748	70,024	32,770	48,297	43,472	24,836	40,992	47,955	22,118	35,159	12
61,318	50,530	34,155	57,828	55,603	43,825	69,317	42,437	61,511	74,743	40,520	26,086	13
176	2,649	632	4,368	16,523	2,156	1,848	3,404	2,883	3,056	2,787	2,664	14
7,879	2,918	7,675	6,136	10,761	1,794	7,776	1,823	12,740	8,175	2,009	5,812	15
28,602	24,806	16,375	72,385	59,770	41,921	23,669	11,216	19,132	25,424	18,317	30,648	16
53,072	65,989	35,337	93,600	99,358	5,732	53,402	40,072	71,994	63,312	35,699	28,875	17
10,331	16,481	8,730	305	13,145	40,900	2,393	29,369	27,478	524	8,756		
101,920	134,993	179,911	279,097	414,163	161,126	131,423	147,170	156,181	100,091	78,510	173,213	19
101,744	125,787	176,712	289,242	387,998	157,679	125,896	143,664	151,681	100,011	74,885	168,801	20
185	9,206	3,199	19,855	26,165	3,447	5,527	3,606	4,500	28	3,625	4,412	21
600	9,279	2,653	20,199	35,258	1,957	5,729	5,955	1,601	702	5,131		22
1,700		50			390	750	626					23
10,616	7,875	3,130	7,360	20,503	3,828	2,494	4,951	10,306	130	7,683		24
3,130	35,158	1,444	73,228	200,391	122,116	1,747	90	8,074	62,128	56,287	48,828	25
	37,261		73,228	94,767	25,908				55,808	48,012	48,398	26
3,130	907	1,444		105,624	96,208	1,747	90	8,074	6,320	8,275	430	27
77,657	65,241	27,589	151,249	94,679	106,860	50,567	15,519	33,058	166,031	93,147	81,814	28
172,786	237,517	138,989	431,452	2,130,855	152,367	225,253	770,859	174,106	151,319	789,696	179,555	29
22,774	11,554	250	271	9,601	2,231	846	2,057	7,404	286	1,914	443	30
700	601	8,420	21,044	1,258	2,975	48,794	700		1,905	16,768	2,500	31
31,004	24,747	48,963	21,339	121,223	15,882	11,727	159,401	20,342	11,050	73,837	14,303	33
41,099	89,319	78,310	87,545	431,724	60,494	188,613	516,044	50,624	104,514	437,092	29,101	34
1,185					8,500			1,076				35
66,361	32,094	8,097	220,980	231,032	928	12,592	44,563	92,833	8,589	78,784	45,720	36
3,595	37,423	7,500	160	19,376			65	1,663		1,500		37
5,000		9,300										38
1,078	41,092	208	83,307	1,296,855	71,574			475	28,335	196,578	70,720	40
1,078	41,992		83,307	1,243,785	25,579			475	28,335	195,671	70,720	41
		208		53,070	45,995			475		907		42
276,001	147,765	69,199	2,130,339	245,342	387,184	427,123	63,326	252,780	498,856	232,171	890,904	43
	2,104		305,814		49,112			13,061			250,600	44
					16							45
137,973	141,451	68,545	1,146,717	188,916	115,615	223,590	48,655	90,638	387,999	103,879	267,600	46
	395		333,495	4,063				78,108		15,947	151,225	47
1,576	543	654	7,494	18,268	1,943	1,820	11,140	1,170	3,796	17,810	1,135	48
136,452	3,272		336,819	84,085	220,498	201,707	3,531	69,802	107,061	94,535	230,344	49
405,741	228,200	161,809	245,350	556,375	190,155	196,427	183,018	59,780	271,982	276,699	181,444	50
1,318,970	1,081,780	745,200	3,702,534	4,029,704	1,320,519	1,334,792	1,343,372	990,485	1,533,581	1,683,007	1,735,435	51
16,25	18,00	13,26	34,42	84,14	19,57	18,75	28,98	18,00	20,31	31,72	18,02	52
9,78	9,31	8,92	17,40	20,91	9,53	11,19	8,20	12,27	10,21	6,35	9,59	53
1,29	0,73	0,67	1,33	1,49	0,99	1,16	0,85	1,34	0,84	0,71	0,99	54
1,13	1,01	0,61	1,82	0,85	1,27	1,15	0,66	1,09	1,28	0,60	0,96	55
1,56	1,29	0,88	1,50	1,45	1,15	1,88	1,12	1,63	1,99	1,09	0,71	56
(2)	0,07	0,02	0,11	0,11	0,06	0,06	0,05	0,09	0,08	0,08	0,07	57
0,20	0,07	0,20	0,16	0,28	0,05	0,20	0,05	0,34	0,22	0,05	0,16	58
0,73	0,63	0,42	1,88	1,56	1,10	0,62	0,30	0,51	0,68	0,49	0,83	
1,35	1,63	0,91	2,43	2,59	0,15	1,41	1,06	1,91	1,69	0,96	0,78	60
0,43	0,42	0,23	0,23	0,01	0,35	1,08	0,06	0,78	0,73	0,01	0,24	61
2,59	3,21	4,56	6,72	10,11	4,15	3,32	3,79	4,03	2,66	2,02	4,59	62
(2)	0,23	0,08	0,52	0,68	0,09	0,15	0,09	0,12	(2)	0,10	0,12	63
0,02	0,24	0,07	0,52	0,92	0,05	0,15	0,16	0,04	0,02	0,02	0,14	64
0,44					0,01	0,02	0,02	0,02				65
0,42	0,20	0,08	0,19	0,53	0,10	0,07	0,13	0,27	(2)	0,21		66
0,08	0,97	0,04	1,90	5,22	0,05			0,23	1,65	1,52	1,33	67
1,98	1,66	0,71	3,92	2,47	2,81	1,57	0,41	0,88	4,42	2,52	2,22	68
4,41	6,06	3,58	11,19	55,54	4,01	5,94	20,36	4,62	4,03	21,33	4,88	69
13,1	7,8	7,5	7,6	7,1	10,4	10,3	10,4	10,9	8,2	11,1	10,4	70
11,6	10,9	6,9	10,4	4,1	13,3	10,2	8,0	8,9	12,5	9,4	10,0	71
16,0	13,8	9,9	8,6	6,9	12,1	16,3	13,7	13,3	19,5	17,2	7,4	72
(3)	0,7	0,2	0,6	2,1	0,6	0,4	1,1	0,6	0,8	1,2	0,8	73
2,1	0,8	2,2	0,9	1,3	0,5	1,8	0,6	2,8	2,1	0,9	1,6	74
7,5	6,7	4,7	10,8	7,5	11,6	5,6	3,6	4,1	6,6	7,8	8,7	75
13,8	17,5	10,2	14,0	12,4	1,6	12,6	12,9	15,6	16,5	15,2	8,2	76
4,4	4,8	1,3	(3)	3,6	3,6	0,8	0,8	7,2	0,2	0,2	2,5	77
26,5	34,5	51,0	38,6	48,4	43,6	29,6	46,2	32,8	26,1	31,9	47,8	78
(3)	2,5	0,9	3,0	3,3	1,0	1,3	1,1	1,0	(3)	1,5	1,3	79
0,2	2,5	0,8	3,0	4,4	0,5	1,3	1,3	0,4	0,4	0,3	1,5	80
0,4	2,2	0,9	1,1	2,6	1,1	0,6	1,6	2,2	(3)	3,3		81
4,3												82

² Less than one-half of 1 cent.³ Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		162 QUINCY, ILL.	163 DECATUR, ILL.	164 PORTSMOUTH, VA.	165 EVERETT, MASS.	166 JOLIET, ILL.	167 SAN JOSE, CAL.	168 AUBURN, N. Y.
PAYMENTS AND BALANCES.								
1	Payments during year.....	\$866,265	\$801,565	\$736,132	\$1,621,111	\$1,077,481	\$814,394	\$1,396,430
2	Governmental cost payments.....	515,597	612,950	546,333	778,509	729,937	772,796	762,683
3	Classified by division of city government—							
4	Payments of city corporation.....	355,968	405,819	546,333	776,509	436,230	507,169	762,683
5	Payments of school district.....	153,834	207,181			293,707	265,627	
6	Payments of other divisions of city government.....	5,795						
7	Classified by payee—							
8	Payments to public.....	513,745	610,786	546,333	761,339	729,937	772,796	747,427
9	Payments to funds and departments of city government.....	1,852	2,164		15,170			15,256
10	Classified by object, as payment for—							
11	Expenses.....	369,104	361,765	235,770	533,959	465,067	500,022	506,472
12	Of general departments.....	367,765	307,002	231,484	495,769	400,122	500,022	450,087
13	General government.....	39,972	34,629	28,744	39,744	47,590	38,300	42,437
14	Protection to person and property.....	93,727	60,605	57,872	89,766	90,368	103,730	98,080
15	Police department.....	33,564	24,887	28,420	41,996	39,715	36,155	34,721
16	Fire department.....	59,420	35,243	29,162	40,108	43,723	62,526	61,058
17	All other.....	743	475	290	7,662	6,980	5,049	2,251
18	Conservation of health.....	5,055	1,134	9,940	9,760	3,408	3,499	11,783
19	Sanitation.....	16,520	12,761	35,715	35,880	28,272	24,031	32,996
20	Highways.....	32,803	55,369	24,789	55,960	36,677	77,144	71,820
21	Charities, hospitals, and corrections.....	7,417		8,495	17,106	4,263		28,741
22	Education.....	152,233	131,804	62,825	220,543	173,805	233,835	157,665
23	Schools.....	146,709	124,398	62,825	211,071	166,740	226,445	152,165
24	Libraries.....	5,524	7,406		9,472	7,065	7,390	5,500
25	Recreation.....	19,744	10,259	350	15,465	9,385	18,125	2,623
26	Miscellaneous.....				8,842	6		
27	General.....	294	441	2,754	2,703	6,348	1,268	4,012
28	Of public service enterprises.....	1,339	54,763	4,286	38,190	64,945		56,385
29	Water-supply systems.....		47,082		30,389	62,301		54,161
30	All other.....	1,339	7,681	4,286	7,801	2,644		2,224
31	Interest on city indebtedness.....	23,246	35,002	75,410	119,515	25,252	39,520	51,488
32	Outlays.....	123,247	216,183	235,153	123,035	239,618	233,254	204,723
33	General government.....			20,271	1,694		1,618	1,106
34	Protection to person and property.....	715	9,670	3,933	9,042	1,892	10,796	22,183
35	Conservation of health.....							175
36	Sanitation.....	32,766	2,750	5,000	16,212	10,164	45,643	11,899
37	Highways.....	85,029	98,224	162,581	69,765	67,620	133,250	130,695
38	Charities, hospitals, and corrections.....							75
39	Education.....	2,237	62,030	37,520	11,353	118,911	23,194	19,008
40	Recreation.....	1,600	28,572		4,132	900	18,753	2,183
41	Miscellaneous and general.....		5,223					
42	Municipal service enterprises.....							
43	Public service enterprises.....							
44	Water-supply systems.....							
45	All other.....				400	42		3,759
46	Nongovernmental cost payments.....	150,668	188,615	189,799	844,602	347,544	41,598	633,747
47	For purchase of investments.....	18,089	8,631	14,600	290,000	2,650		32,975
48	For purchase of supplies.....							
49	For redemption of debt obligations.....	104,432	142,654	110,310	470,550	329,374	34,803	285,204
50	In trust and agency transactions.....		50		71,739		2,690	102,058
51	In counterbalancing transactions.....	626	11,388	2,589	2,125	7,489	4,105	1,003
52	By general transfers.....	27,521	25,892	62,300	10,188	8,031		212,507
53	Cash balances at close of year.....	150,046	109,638	219,388	101,920	113,793	407,407	42,490
54	Total payments and cash balances.....	816,311	911,203	955,520	1,723,040	1,191,274	1,221,301	1,438,920
55	Per capita payments:							
56	For all governmental cost.....	14.05	16.78	14.97	21.30	20.06	21.36	21.14
57	For expenses of general departments.....	10.02	8.41	6.34	13.60	10.99	13.82	12.48
58	Classified by department—							
59	General government.....	1.09	0.95	0.79	1.09	1.31	1.06	1.18
60	Police department.....	0.91	0.68	0.78	1.15	1.09	1.00	0.96
61	Fire department.....	1.62	0.96	0.80	1.10	1.20	1.73	1.69
62	All other protection to person and property.....	0.02	0.01	0.01	0.21	0.19	0.14	0.06
63	Conservation of health.....	0.14	0.03	0.27	0.27	0.09	0.10	0.33
64	Sanitation.....	0.45	0.35	0.98	0.98	0.78	0.66	0.91
65	Highways.....	0.89	1.52	0.68	1.54	1.01	2.13	1.99
66	Charities, hospitals, and corrections.....	0.20		0.23	0.47	0.12		0.80
67	Education.....	4.00	3.41	1.72	5.79	4.58	6.26	4.22
68	Recreation.....	0.15	0.20		0.26	0.19	0.20	0.15
69	Miscellaneous.....	0.54	0.28	0.01	0.42	0.26	0.50	0.07
70	General.....	0.01	0.01	0.08	0.07	0.17	0.04	0.11
71	For expenses of public service enterprises.....	0.04	1.50	0.12	1.05	1.73		1.56
72	For interest on city indebtedness.....	0.63	0.96	2.07	3.28	0.69	1.09	1.43
73	For outlays.....	3.36	5.92	6.44	3.37	6.58	6.45	5.68
74	Per cent of all payments for expenses of general departments made for—							
75	General government.....	10.9	11.3	12.4	8.0	11.9	7.7	9.4
76	Police department.....	9.1	8.1	12.3	8.5	9.9	7.2	7.7
77	Fire department.....	16.2	11.5	12.6	8.1	10.9	12.5	13.6
78	All other protection to person and property.....	0.2	0.2	0.1	1.5	1.7	1.0	0.5
79	Conservation of health.....	1.4	0.4	4.3	2.0	0.9	0.7	2.6
80	Sanitation.....	4.5	4.2	15.4	7.2	7.1	4.8	7.3
81	Highways.....	8.9	18.0	10.7	11.3	9.2	15.4	16.0
82	Charities, hospitals, and corrections.....	2.0		3.7	3.5	1.1		6.4
83	Schools.....	39.9	40.5	27.1	42.6	41.7	45.3	33.8
84	Libraries.....	1.5	2.4		1.9	1.8	1.5	1.2
85	Recreation.....	5.4	3.3	0.1	3.1	2.3	3.6	0.6
86	Miscellaneous.....	0.1		1.2	1.8	(2)	1.6	0.9
87	General.....	0.1	0.1		0.5	0.5	0.3	0.9

¹ Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
169 LANSING, MICH.	170 PITTSFIELD, MASS.	171 QUINCY, MASS.	172 MUSKOGEE, OKLA.	173 TAUNTON, MASS.	174 CEDAR RAPIDS, IOWA.	175 OSHKOSH, WIS.	176 AMSTERDAM, N. Y.	177 MOUNT VERNON, N. Y.	178 JAMESTOWN, N. Y.	179 NIAGARA FALLS, N. Y.	180 JACKSON, MICH.	
\$1,226,443	\$1,586,900	\$1,943,988	\$1,852,750	\$1,685,265	\$950,772	\$746,299	\$787,754	\$2,577,817	\$1,654,040	\$2,096,189	\$922,012	1
822,993	1,088,324	1,020,432	1,511,405	793,780	804,471	456,091	401,120	1,557,790	988,033	1,436,887	599,067	2
619,676	1,088,324	1,020,432	1,261,323	793,780	583,556	456,091	295,884	1,163,336	739,369	1,436,887	439,507	3
203,317			250,082		220,915		105,236	394,454	248,664		159,560	4
												5
776,223	1,086,371	1,018,940	1,495,647	779,570	804,285	452,771	401,120	1,549,588	947,839	1,420,827	599,067	6
46,770	1,953	1,492	15,758	14,210	186	3,320		8,202	40,694	16,060		7
556,440	514,448	576,219	401,149	560,536	473,132	326,646	291,818	857,100	508,161	605,574	387,974	8
432,446	486,765	544,058	336,500	450,964	422,515	324,052	273,459	849,061	423,723	547,717	355,548	9
45,651	37,427	44,230	37,113	40,885	36,594	22,916	31,380	90,288	34,861	66,541	35,169	10
93,852	80,165	89,951	87,789	106,201	75,353	70,776	50,165	144,388	78,884	132,479	76,559	11
28,110	37,795	39,182	41,136	51,159	37,541	18,226	18,423	72,448	25,599	48,581	26,396	12
63,472	37,390	47,090	41,448	48,437	34,157	49,999	28,697	61,960	51,228	76,417	46,558	13
2,270	4,980	3,679	5,205	6,605	3,655	2,551	3,045	9,980	2,057	7,481	3,905	14
2,739	7,494	15,147	2,685	6,773	1,956	1,638	5,320	10,450	3,357	10,216	5,247	15
49,248	28,466	41,177	25,128	23,633	26,408	10,179	28,835	80,768	28,875	73,450	13,403	16
78,704	90,882	90,312	34,345	50,554	55,318	57,647	40,114	174,643	70,882	56,352	49,885	17
9,539	21,503	22,604	14,281	27,101	185	14,195	14,373	29,676	41,123	9,250	37,082	18
143,505	200,088	208,620	126,480	104,612	207,069	136,889	100,716	308,241	149,263	185,419	128,214	19
138,342	190,065	194,412	124,722	155,652	196,383	129,856	97,716	297,775	149,263	177,214	119,295	20
5,463	10,023	14,208	1,758	8,960	10,686	7,033	3,000	10,466		8,205	8,919	21
5,882	7,245	19,577	7,184	9,655	17,070	4,166	392	3,550	2,248	1,464	8,897	22
	8,811	11,600		11,951		3	61	224	5,077		26	23
7,226	9,714	840	1,495	9,569	2,565	5,643	2,103	3,824	6,203	12,520	2,822	24
122,994	27,083	32,161	64,649	109,572	50,617	2,584	18,359	11,039	84,438	57,857	32,426	25
34,060	24,820	25,063	61,777	40,040	49,237		18,359	10,979	47,615	56,610	24,075	26
88,934	2,863	7,098	2,872	69,532	1,380	2,584		60	36,823	1,247	8,351	27
18,436	87,275	154,549	240,012	101,219	50,061	19,161	45,370	159,607	69,900	132,414	28,857	28
248,067	486,601	289,664	870,244	132,025	281,278	110,284	63,932	541,083	409,972	698,899	182,236	29
	900	1,176	337	127	11,400	341	550	135,164		375	3,185	30
446	11,708	8,168	3,041	5,881	5,218	1,650	465	43,043	10,270	35,930	9,803	31
24,558	45,864	50,176	39,055	16,276	32,331	13,617	12,311	38,093	26,718	43,009	43,800	33
34,295	21,237	80,490	377,576	47,088	102,188	42,404	23,636	246,068	166,450	304,983	76,896	34
57,511	59,906	66,511	93,841	11,310	12,519	49,922	3,000	66,960	1,003	81,378	35,374	35
	1,410	1,473	141,858	5,027	2,350				3,086	495		38
131,257	345,576	81,672	214,536	51,343	52,595		23,970	11,596	121,067	314,602	12,683	40
33,277	345,576	79,195	214,536	35,312	52,595		23,970	11,596	111,294	273,874	10,998	41
97,980	2,477			16,031					8,803	40,728	1,685	42
403,450	498,576	923,556	341,345	891,485	146,301	290,208	386,634	1,020,027	666,007	659,302	322,945	43
	775	24,352		180,370	3,000		8,162	130,600	2,400		71	44
85,758	376,702	812,853	295,981	131,240	145,614	162,140	143,117		287,056	217,700	168,213	46
130,572	108,580	82,840	1,315	102,410	12	140,233	57,423	191,603	67,996	141,190	152,408	47
9,345	10,951	3,511	7,258	10,420	11,903	541	12,144	19,588	29,575	3,379	2,253	48
177,000	2,343			36,791	146	3,820	146,765	535,119	277,930	297,033		49
128,167	60,066	177,622	399,372	114,256	170,883	72,970	56,917	840,713	101,534	725,485	46,590	50
1,354,610	1,646,966	2,121,610	2,252,122	1,799,521	1,121,655	810,269	844,671	3,418,530	1,755,574	2,821,674	968,602	51
22.85	30.67	28.76	42.75	22.48	22.90	13.18	11.70	45.73	29.04	42.25	17.90	52
12.03	13.72	15.33	9.52	12.77	12.03	9.36	7.98	24.84	12.45	16.10	10.62	53
1.27	1.05	1.25	1.05	1.18	1.04	0.66	0.92	2.65	1.02	1.96	1.05	54
0.78	1.07	1.10	1.16	1.45	1.07	0.53	0.54	2.13	0.75	1.43	0.79	55
1.76	1.05	1.33	1.17	1.37	0.97	1.44	0.84	1.82	1.51	2.25	1.39	56
0.06	0.14	0.10	0.15	0.19	0.10	0.07	0.09	0.29	0.06	0.22	0.12	57
0.08	0.21	0.43	0.08	0.19	0.06	0.05	0.16	0.31	0.10	0.30	0.16	58
1.37	0.66	1.16	0.71	0.67	0.75	0.29	0.84	2.37	0.78	2.16	0.40	59
2.10	2.56	2.55	0.97	1.43	1.57	1.67	1.17	5.13	2.26	1.66	1.49	60
0.26	0.61	0.64	0.40	0.77	0.01	0.41	0.42	0.87	1.21	0.27	1.11	61
3.84	5.36	5.48	3.53	4.41	5.59	3.75	2.85	8.74	4.39	5.21	3.56	62
0.15	0.28	0.40	0.05	0.25	0.30	0.20	0.09	0.31	0.24	0.24	0.27	63
0.16	0.20	0.55	0.20	0.27	0.49	0.12	0.10	0.07	0.04	0.21	0.21	64
	0.25	0.33		0.34	(1)		(1)	0.01	0.15	(1)	0.37	65
0.20	0.27	0.02	0.04	0.27	0.07	0.16	0.06	0.11	0.18	0.37	0.08	66
3.41	0.78	0.91	1.83	3.10	1.44	0.07	0.54	0.32	2.48	1.70	0.97	67
0.51	2.46	4.36	6.79	2.87	1.42	0.55	1.32	4.69	2.05	3.89	0.86	68
6.89	13.71	8.16	24.61	3.74	8.01	3.19	1.86	15.88	12.05	20.55	5.45	69
10.5	7.7	8.1	11.0	9.1	8.7	7.1	11.5	10.7	8.2	12.1	9.9	70
6.5	7.8	7.2	12.2	11.3	8.9	5.6	6.7	8.6	6.0	8.9	7.4	71
14.6	7.7	8.7	12.3	10.7	8.1	15.4	10.5	7.3	12.1	14.0	13.1	72
0.5	1.0	0.7	1.5	1.5	0.9	0.8	1.1	1.2	0.5	1.4	1.1	73
0.6	1.5	2.8	0.8	1.5	0.5	0.5	1.9	1.2	0.8	1.9	1.5	74
11.4	4.8	7.6	7.5	5.2	6.3	3.1	10.5	9.5	6.1	13.4	3.8	75
17.5	18.7	16.6	10.2	11.2	13.1	17.8	14.7	20.6	18.1	10.3	14.0	76
2.2	4.4	4.2	4.2	6.0	(2)	4.4	5.3	3.5	9.7	1.7	10.4	77
31.9	39.0	35.7	37.1	34.5	46.5	40.1	35.7	35.2	35.2	32.4	33.6	78
1.3	2.1	2.6	0.5	2.0	2.5	2.2	1.1	1.2	1.2	1.5	2.5	79
1.3	1.5	3.6	2.1	2.1	4.0	1.3	0.1	0.4	0.5	0.3	1.9	80
	1.8	2.1	0.4	2.1	0.6	1.7	0.8	0.5	1.5	(2)	2.3	81
1.7	2.0	0.2	0.4	2.1	0.6	1.7	0.8	0.5	1.5	2.3	0.8	82

2 Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—PAYMENTS: 1913—Continued.

SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
	181 NEW ROCHELLE, N. Y.	182 LIMA, OHIO.	183 LORAIN, OHIO.	184 COLUMBIA, S. C.	185 WILLIAMS- PORT, PA.	186 JOPPLIN, MO.	187 CHELSEA, MASS.
PAYMENTS AND BALANCES.							
1 Payments during year.....	\$2,164,145	\$681,870	\$1,208,013	\$818,790	\$465,329	\$551,275	\$1,733,448
2 Governmental cost payments.....	1,187,134	401,105	738,421	656,712	421,086	453,223	941,203
3 Classified by division of city government—							
4 Payments of city corporation.....	1,187,134	267,112	509,147	579,926	245,939	307,064	941,203
5 Payments of school district.....		133,993	224,274	76,786	175,147	146,159	
6 Payments of other divisions of city government.....							
7 Classified by payee—							
8 Payments to public.....	1,186,031	393,338	730,133	656,712	420,380	449,619	917,250
9 Payments to funds and departments of city government.....	1,103	7,767	3,288		706	3,604	23,053
10 Classified by object, as payment for—							
11 Expenses.....	640,947	274,112	366,987	300,220	349,066	302,419	587,763
12 Of general departments.....	639,045	246,765	323,585	251,038	348,466	282,661	563,816
13 General government.....	85,180	23,445	31,162	30,098	24,237	26,957	52,484
14 Protection to person and property.....	100,585	53,297	64,511	80,640	61,078	56,039	129,992
15 Police department.....	40,130	19,599	30,522	43,575	20,816	26,881	60,000
16 Fire department.....	54,770	32,998	30,775	34,614	40,762	27,908	61,924
17 All other.....	5,685	700	3,214	2,451		1,250	8,058
18 Conservation of health.....	6,268	1,615	3,423	6,727	4,574	1,142	14,013
19 Sanitation.....	61,387	11,233	11,864	23,424	48,067	20,428	35,126
20 Highways.....	87,133	29,325	61,333	31,489	38,314	39,856	61,494
21 Charities, hospitals, and corrections.....	19,125	8,506	2,042	10,234	24,533	4,672	33,376
22 Education.....	252,020	116,465	121,290	58,532	137,725	125,988	194,540
23 Schools.....	241,655	113,357	117,750	57,932	137,725	121,580	185,266
24 Libraries.....	10,365	3,108	3,540	600		4,408	9,283
25 Recreation.....	20,847	747	4,380	6,677	5,552	5,854	14,301
26 Miscellaneous.....	275	58	118				15,270
27 General.....	6,225	2,074	17,462	3,217	3,486	1,725	13,211
28 Of public service enterprises.....	1,902	27,347	43,402	49,182	600	19,758	23,947
29 Water-supply systems.....		26,229	41,220	48,147			
30 All other.....	1,902	1,118	2,173	1,035	600	19,758	
31 Interest on city indebtedness.....	154,015	59,712	84,033	67,609	15,404	18,707	150,254
32 Outlays.....	392,172	67,281	282,401	288,883	56,616	132,007	203,186
33 General government.....		611	862			275	1,088
34 Protection to person and property.....	78,226	400	23,833	7,258	4,650	1,055	10,877
35 Conservation of health.....	63,865	1,159	44,254	28,525		18,538	3,008
36 Sanitation.....	170,346	31,500	102,916	190,016	20,709	42,393	41,500
37 Highways.....				6,150			
38 Charities, hospitals, and corrections.....	89,735	12,200	91,431	19,511	31,257	15,006	135,027
39 Education.....		2,724	1,509	10,509		1,317	350
40 Recreation.....							616
41 Miscellaneous and general.....							
42 Municipal service enterprises.....						52,430	9,640
43 Public service enterprises.....						52,430	9,640
44 Water-supply systems.....							
45 All other.....							
46 Nongovernmental cost payments.....	977,011	280,765	474,502	162,078	44,243	98,052	792,245
47 For purchase of investments.....	15,600	20,001	28,152				88,151
48 For purchase of supplies.....		4,950	4,063				
49 For redemption of debt obligations.....	788,207	111,214	260,819	132,732	33,400	65,433	541,800
50 In trust and agency transactions.....	145,641		1,522	12,165		30,152	122,080
51 It counterbalancing transactions.....	8,309	1,342	2,259	1,731	21	642	839
52 By general transfers.....	19,254	143,258	177,777	15,450	10,822	1,825	38,475
53 Cash balances at close of year.....	409,516	255,055	260,544	66,915	133,464	184,748	90,965
54 Total payments and cash balances.....	2,573,661	936,925	1,468,557	885,705	598,793	736,023	1,824,413
Per capita payments:							
55 For all governmental cost.....	35.48	12.09	22.19	19.93	13.01	13.88	29.00
56 For expenses of general departments.....	19.10	7.44	9.79	7.62	10.77	8.05	17.37
57 Classified by department—							
58 General government.....	2.55	0.71	0.94	0.91	0.75	0.83	1.62
59 Police department.....	1.20	0.59	0.92	1.32	0.63	0.82	1.85
60 Fire department.....	1.64	0.99	0.93	1.05	1.26	0.85	1.91
61 All other protection to person and property.....	0.17	0.02	0.10	0.07		0.04	0.25
62 Conservation of health.....	0.19	0.05	0.10	0.20	0.14	0.04	0.43
63 Sanitation.....	1.83	0.34	0.54	0.71	1.51	0.63	1.08
64 Highways.....	2.60	0.88	1.86	0.96	1.18	1.22	1.89
65 Charities, hospitals, and corrections.....	0.57	0.26	0.06	0.31	0.76	0.14	1.03
66 Schools.....	7.22	3.42	3.56	1.76	4.26	3.72	5.71
67 Libraries.....	0.31	0.09	0.11	0.02		0.13	0.29
68 Recreation.....	0.62	0.02	0.13	0.20	0.17	0.18	0.44
69 Miscellaneous.....							
70 General.....	(1)	(1)	(1)				0.47
71 For expenses of public service enterprises.....	0.19	0.06	0.53	0.10	0.11	0.05	0.41
72 For interest on city indebtedness.....	0.06	0.82	1.31	1.49	0.02	0.60	0.74
73 For outlays.....	4.60	1.80	2.54	2.05	0.48	0.58	4.63
74 Per cent of all payments for expenses of general departments made for:	11.72	2.03	8.54	8.77	1.75	4.04	6.23
75 General government.....	13.3	9.4	9.6	12.0	7.0	9.5	9.3
76 Police department.....	6.3	7.9	9.4	17.4	5.8	9.5	10.6
77 Fire department.....	8.6	13.4	9.5	13.8	11.7	9.9	11.0
78 All other protection to person and property.....	0.9	0.3	1.0	1.0		0.4	1.4
79 Conservation of health.....	1.0	0.7	1.1	2.7	1.3	0.4	2.5
80 Sanitation.....	9.6	4.6	5.5	9.3	14.1	7.2	6.2
81 Highways.....	13.6	11.9	19.0	12.5	11.0	14.1	10.9
82 Charities, hospitals, and corrections.....	3.0	3.4	0.6	4.1	7.0	1.7	5.9
83 Schools.....	37.8	45.9	36.4	23.1	39.5	43.0	32.9
84 Libraries.....	1.6	1.3	1.1	0.2		1.6	1.6
85 Recreation.....	3.3	0.3	1.4	2.7	1.6	2.1	2.5
86 Miscellaneous.....	(2)	(2)	(2)				
87 General.....	1.0	0.8	5.4	1.3	1.0	0.6	2.3

¹ Less than one-half of 1 cent.

TABLE 2.—PAYMENTS: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.											
188 AURORA, ILL.	189 AUSTIN, TEX.	190 SHREVEPORT, LA.	191 ORANGE, N.J.	192 NEWPORT, KY.	193 WATERLOO, IOWA.	194 LYNCHBURG, VA.	195 LA CROSSE, WIS.	196 COLORADO SPRINGS, COLO.	197 COUNCIL BLUFFS, IOWA.	198 EVERETT, WASH.	199 DANVILLE, ILL.
\$893,289	\$906,452	\$1,087,348	\$2,175,322	\$657,664	\$730,974	\$1,233,631	\$1,011,846	\$1,245,369	\$837,637	\$1,448,795	\$684,286
782,365	658,148	1,008,201	634,801	473,948	639,009	806,184	571,192	968,284	746,426	822,508	510,428
438,202	533,778	899,602	634,801	473,948	400,326	806,184	571,192	613,795	546,045	532,195	381,553
294,163	124,370	108,599		238,633				354,489	200,381	290,313	128,875
778,113	633,177	1,008,201	624,991	473,948	638,172	793,624	550,612	958,423	746,426	820,834	510,428
4,252	24,971		9,810		837	12,560	11,580	9,861		1,874	6
											7
341,609	405,552	345,179	431,379	289,812	325,068	369,530	366,478	565,531	367,739	393,607	300,520
306,493	288,983	338,144	390,147	244,605	290,878	351,156	338,637	515,915	313,383	393,078	300,499
31,072	39,007	26,032	27,704	36,759	16,213	39,982	32,700	56,289	20,998	41,614	25,897
68,837	45,003	99,874	96,569	44,649	55,548	91,077	75,395	83,707	56,564	52,144	79,610
24,702	21,903	32,448	47,500	30,475	26,498	40,240	22,093	33,653	26,431	17,498	35,634
34,888	18,962	64,906	44,455	18,832	25,598	48,158	52,223	46,322	27,311	30,811	41,419
4,247	4,138	2,520	4,614	342	3,452	2,679	1,079	3,732	2,822	3,835	2,557
1,541	4,857	10,468	8,965	3,200	1,338	6,353	4,998	7,160	2,475	822	3,402
19,171	16,733	52,040	29,411	27,919	16,711	30,546	13,368	15,722	11,348	3,966	16,995
49,307	47,688	41,552	41,482	20,328	30,110	50,459	38,494	73,004	46,820	31,636	41,849
2,250	15,104	8,780	19,516	16,569		33,888		2,250			18
133,332	104,206	88,830	161,272	92,916	158,681	83,026	154,880	244,085	162,913	223,388	122,191
120,061	104,206	88,430	161,272	88,919	149,324	83,026	148,880	237,615	158,624	217,706	115,628
7,271	400			3,997	9,357		6,000	6,470	4,289	5,682	6,563
5,437	3,029	1,421	1,524	1,994	9,349	7,588	9,658	29,463	7,760	3,166	9,555
	1,146	78				1,000					23
						729					
540	12,210	13,189	3,704	271	2,928	7,257	8,415	4,235	4,705	36,342	1,000
35,116	116,569	7,035	41,232	45,207	34,190	18,374	27,386	49,616	54,356	520	21
33,651	49,930		41,232	41,844	33,919	10,918	22,710	37,832	53,516		26
1,465	66,639	7,035		3,363	250	7,466	5,126	11,784	840	529	21
42,200	81,996	32,725	135,399	51,182	71,810	128,944	51,130	94,563	44,943	166,682	18,853
308,556	170,600	630,297	68,023	132,954	242,131	307,710	153,589	308,190	333,744	262,219	191,055
5,114	1,194	11,578	5,500	1,388	6,082	9,384	9,850	961	1,397		30
		50,252		3,553	12,057	9,360		6,586		21,703	31
121,248	22,279	24,006	4,931	11,349	27,350	38,847	12,112	391	4,682	98,779	33
103,517	40,736	339,950	25,444	107,552	70,326	183,013	38,561	170,561	118,800	216,141	61,891
	490			5,232							34
151,839	16,733	24,875	8,664	3,077	80,795	2,013	9,504	98,023	40,264	46,078	6,182
3,218	4,575	122,184	27,098		3,405	3,825	26,102	1,602	18,042		2,500
2,268								8			38
11,352	73,006	69,030		809	42,116	54,512	65,426	26,794	143,777		40
11,352	25,973			809	42,116	51,826	65,131	23,115	143,777		41
	47,038	69,030				2,686	295	3,679			42
110,924	248,304	79,147	1,540,521	183,716	91,965	427,447	440,654	277,085	141,211	626,287	173,858
5,600	13,125	196,500	2,000		98,019	98,019	115,003	7,408		37,118	44
	21,761							1,654			45
98,517	61,411	9,724	1,157,781	55,250	82,993	165,000	50,614	169,869	78,077	585,769	173,811
			142,427				148,036	8,151	57,778	741	46
5,277	11,260	11,490	9,265	546	2,990	5,808	5,322	5,255	3,656	2,659	47
1,530	153,372	44,808	34,548	127,920	3,982	155,620	121,679	86,399	46		49
115,252	896,918	44,495	47,486	141,647	128,113	418,535	585,978	93,755	136,461	153,344	144,607
1,008,541	1,803,370	1,131,843	2,222,808	799,311	859,087	1,652,166	1,597,824	1,339,124	1,024,098	1,602,139	828,893
											51
24.12	20.30	31.76	20.21	15.14	20.43	25.78	18.30	31.14	24.53	27.12	16.94
9.45	8.91	10.65	12.42	7.81	9.30	11.23	10.85	16.59	10.30	12.96	9.97
											52
0.96	1.20	0.85	0.88	1.17	0.52	1.28	1.05	1.81	0.69	1.37	0.86
0.76	0.68	1.02	1.51	0.97	0.85	1.29	0.71	1.08	0.87	0.58	1.18
1.08	0.58	2.04	1.42	0.44	0.82	1.54	1.67	1.49	0.90	1.02	1.37
0.13	0.13	0.08	0.15	0.01	0.11	0.09	0.08	0.12	0.09	0.13	0.08
0.05	0.15	0.33	0.29	0.10	0.04	0.20	0.16	0.23	0.08	0.03	0.11
0.59	0.52	1.64	0.94	0.89	0.53	0.98	0.48	0.51	0.37	0.13	0.56
1.52	1.47	1.31	1.32	0.65	0.96	1.61	1.23	2.35	1.53	1.04	1.39
0.07	0.47	0.28	0.62	0.53	1.08	1.08	0.07				61
3.89	3.21	2.63	5.13	2.84	4.77	2.65	4.77	7.64	5.21	7.18	3.84
0.22	0.01	0.05	0.06	0.30	0.13	0.30	0.24	0.31	0.19	0.21	0.22
0.17	0.09	0.04	(1)	0.06	0.30	0.03	0.02	0.05	0.26	0.10	0.32
											64
0.02	0.38	0.41	0.12	0.01	0.09	0.23	0.27	0.14	0.15	1.20	0.03
1.08	3.60	0.22	1.31	1.44	1.09	0.59	0.89	1.60	1.79	0.02	67
1.30	2.53	1.03	4.31	1.63	2.30	4.12	1.64	3.04	1.48	5.50	0.63
12.29	5.26	19.86	2.17	4.25	7.74	9.84	4.92	9.91	10.97	8.65	6.34
											69
10.1	13.5	8.0	7.1	15.0	5.6	11.4	9.7	10.9	6.7	10.6	8.6
8.1	7.6	9.6	12.2	12.5	9.1	11.5	6.5	8.4	4.5	11.9	71
11.4	6.6	19.2	11.4	5.7	8.8	13.7	15.4	9.0	8.7	7.8	13.8
1.4	1.4	0.7	1.2	0.1	1.2	0.8	0.3	0.7	0.9	1.0	0.9
0.5	1.7	3.1	2.3	1.3	0.5	1.8	1.5	1.4	0.8	0.2	1.1
6.3	5.8	15.4	7.5	11.4	5.7	8.7	3.9	3.0	3.6	1.0	5.7
16.1	16.5	12.3	10.6	8.3	10.4	14.4	11.4	14.2	14.9	8.0	13.9
0.7	5.2	2.6	5.0	6.8	9.7	9.7	0.4				76
41.1	36.1	24.7	41.3	36.4	51.3	23.6	44.0	46.1	50.6	55.4	38.5
2.4	0.1	0.4	0.4	0.8	3.2	2.2	1.8	1.3	1.4	1.4	2.2
1.8	1.0	0.4	0.4	0.8	3.2	2.2	2.9	5.7	2.5	0.8	3.2
0.2	4.2	3.9	0.9	0.1	1.0	2.1	2.5	0.8	1.5	9.2	0.3
											82
											82

* Less than one-twentieth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	ALL CITIES.	GROUP.				
			I	II	III	IV	V
INDEBTEDNESS.							
1	Total indebtedness.....	\$2,866,218,659	\$1,736,963,794	\$314,035,521	\$425,376,231	\$228,407,346	\$161,435,767
	Classified by division of city government—						
2	Indebtedness of city corporation.....	2,700,734,292	1,682,006,624	289,422,012	398,406,607	203,991,252	146,907,797
3	Indebtedness of school district.....	77,227,402	12,155,029	6,578,521	25,930,303	18,035,489	14,527,970
4	Indebtedness of other divisions.....	88,256,065	62,802,141	18,034,988	1,039,281	6,380,605	-----
	Classified by creditor—						
5	Indebtedness to public.....	2,345,854,324	1,310,829,556	282,751,807	377,021,421	213,678,600	152,572,850
6	Indebtedness to city funds with investments.....	520,364,335	417,134,238	31,283,624	48,354,810	14,728,746	8,862,917
	Classified by character of debt obligation—						
7	Funded loans.....	2,535,984,224	1,579,929,392	286,479,908	338,738,734	193,753,955	137,082,145
8	Floating obligations.....	50,757,436	43,173,583	4,894,380	1,099,349	687,514	897,610
9	Special assessment loans.....	150,821,021	47,332,565	5,244,879	62,590,009	22,120,900	13,533,268
10	Revenue loans.....	84,912,151	44,961,121	9,411,680	14,308,306	8,436,233	7,791,721
11	Warrants and audited claims.....	26,633,859	12,388,628	5,322,827	4,990,123	2,422,557	1,509,724
12	Obligations on trust account.....	17,109,368	9,173,505	2,681,757	3,649,620	986,187	618,209
13	Net indebtedness ¹	2,040,168,098	1,204,134,851	259,564,755	277,314,625	175,926,369	123,227,408
14	Per capita net indebtedness.....	67.57	93.38	73.65	43.15	42.57	38.34
ASSETS AND PROPERTIES.							
15	Assets.....	1,044,324,174	738,054,251	118,272,341	105,710,815	43,746,916	38,639,851
16	Of sinking funds.....	546,573,562	418,973,124	31,809,623	62,523,458	18,515,100	14,752,257
17	Of public trust funds for municipal uses.....	80,916,694	63,730,502	4,606,741	6,223,353	3,421,308	2,929,709
18	Of investment funds and miscellaneous.....	119,163,803	149,428,046	38,785,490	1,471,218	1,853,372	2,631,477
19	Other special funds.....	12,924,200	7,434,160	1,354,604	2,875,907	804,292	455,246
20	General city cash.....	200,730,006	98,470,320	41,715,883	32,616,870	19,152,644	17,775,171
21	Value of city properties.....	3,395,500,041	2,011,450,196	396,714,331	498,060,000	280,996,845	190,348,660
	Classified by functional activity—						
22	General government.....	196,217,943	115,702,233	32,423,155	25,411,439	14,820,300	7,770,818
23	Police department.....	29,835,607	16,881,095	4,457,139	3,976,945	2,969,331	1,551,067
24	Fire department.....	99,144,452	34,090,053	18,913,029	21,947,863	14,131,841	10,061,666
25	Other protection to person and property.....	19,458,320	15,984,686	1,685,131	708,074	860,722	219,707
26	Conservation of health.....	2,775,438	2,255,072	140,878	143,364	162,249	73,875
27	Sanitation.....	9,483,647	4,183,613	1,331,212	2,199,203	1,124,563	645,058
28	Highways.....	9,087,590	2,973,345	1,263,106	2,642,997	1,779,628	1,278,523
29	Charities, hospitals, and corrections.....	132,155,171	91,858,712	23,377,964	10,795,980	3,293,542	2,828,073
30	Schools.....	615,338,419	278,144,539	72,664,676	120,110,847	82,176,978	62,241,379
31	Libraries.....	82,651,409	49,484,978	6,521,703	13,455,699	6,941,726	6,247,303
32	Recreation.....	924,364,038	677,324,843	84,286,020	91,212,744	47,209,739	24,331,502
33	Miscellaneous and general.....	20,487,228	8,158,266	2,111,329	5,313,791	2,588,128	2,315,714
34	Municipal service enterprises.....	21,702,017	18,597,292	249,072	1,730,758	497,655	717,240
35	Public service enterprises.....	1,231,947,853	695,721,469	147,280,887	198,430,305	111,440,443	79,065,749
36	Water-supply systems.....	921,467,977	461,477,588	124,327,871	175,624,488	92,045,009	67,082,721
37	Other public service enterprises.....	310,480,176	234,243,881	22,952,016	22,808,817	16,395,434	11,083,028
38	Total assets and properties.....	4,439,914,215	2,749,504,447	514,936,672	603,700,824	333,743,761	237,888,511

	SUBJECT.	GROUP II.—CITIES HAVING FROM 300,000 TO 500,000 INHABITANTS.					
		10 BUFFALO, N. Y.	11 FRANCISCO, CAL.	12 LOS ANGELES, CAL.	13 MILWAUKEE, WIS.	14 CINCINNATI, OHIO.	15 NEWARK, N. J.
INDEBTEDNESS.							
1	Total indebtedness.....	\$33,654,772	\$35,064,936	\$43,444,330	\$14,252,888	\$66,376,079	\$44,308,700
	Classified by division of city government—						
2	Indebtedness of city corporation.....	32,100,522	35,064,936	37,832,970	13,160,608	35,738,613	44,167,875
3	Indebtedness of school district.....	3,464,950	3,464,950	3,464,950	3,113,571	-----	-----
4	Indebtedness of other divisions.....	1,464,250	-----	2,146,410	1,062,280	2,324,709	8,570,087
	Classified by creditor—						
5	Indebtedness to public.....	29,646,058	35,020,936	40,809,330	14,133,138	56,298,667	34,947,215
6	Indebtedness to city funds with investments.....	4,008,714	44,000	2,635,000	119,750	10,077,412	9,361,485
	Classified by character of debt obligation—						
7	Funded loans.....	31,002,585	33,836,500	42,097,755	11,234,293	63,854,141	37,955,287
8	Floating obligations.....	9,541	-----	11,572	-----	1,608,478	11,300
9	Special assessment loans.....	1,211,281	-----	826,203	-----	4,860,176	4,561,967
10	Revenue loans.....	888,230	-----	1,065,000	-----	1,272,778	747,173
11	Warrants and audited claims.....	487,222	1,059,947	1,044,210	893,670	4,886	52,619
12	Obligations on trust account.....	55,913	108,489	302,365	222,150	908,574	209,159
13	Net indebtedness ¹	27,242,575	33,836,500	38,052,492	11,245,865	53,936,437	28,186,638
14	Per capita net indebtedness.....	60.96	76.73	94.44	27.52	135.36	74.33
ASSETS AND PROPERTIES.							
15	Assets.....	7,443,932	7,369,732	14,705,595	1,905,721	56,619,543	9,163,389
16	Of sinking funds.....	3,789,551	-----	3,145,263	9,866	9,017,704	9,779,949
17	Of public trust funds for municipal uses.....	560,487	111,055	-----	393,605	2,060,809	177,205
18	Of investment funds and miscellaneous.....	31,995	1,150,000	2,038,342	-----	35,052,007	147,669
19	Other special funds.....	27,921	-----	22,905	48,925	570,205	180,162
20	General city cash.....	3,053,978	6,078,697	9,489,210	1,463,191	9,018,818	3,139,095
21	Value of city properties.....	34,707,102	56,452,500	66,603,060	27,874,430	51,894,697	54,948,019
	Classified by functional activity—						
22	General government.....	2,836,255	6,094,000	2,607,020	2,074,178	4,148,568	5,190,004
23	Police department.....	539,330	1,645,000	201,135	443,189	390,000	561,461
24	Fire department.....	1,431,770	8,222,000	1,148,788	1,660,534	1,925,000	1,340,772
25	Other protection to person and property.....	114,548	356,000	120,221	10,200	143,678	37,143
	Conservation of health.....	380,900	308,000	35,000	170,000	320,000	66,000
26	Highways.....	352,395	100,000	154,756	166,466	158,898	155,000
27	Charities, hospitals, and corrections.....	1,087,315	3,886,500	1,276,116	1,922,946	5,061,112	982,000
28	Schools.....	7,203,775	11,985,000	8,265,655	5,447,757	10,377,000	8,278,000
29	Libraries.....	214,550	797,500	420,007	718,356	989,438	1,043,989
30	Recreation.....	7,596,680	19,467,500	10,345,802	7,238,352	8,500,000	13,963,413
31	Miscellaneous and general.....	637,220	370,000	156,955	531,050	69,576	87,436
32	Municipal service enterprises.....	11,112,364	3,221,000	40,719,742	7,431,711	50,000	77,200
33	Public service enterprises.....	9,994,039	1,664,000	35,729,719	7,353,206	16,70,000	19,510,081
34	Water-supply systems.....	1,118,275	1,557,000	4,991,023	78,505	2,250,325	8,863,000
35	Other public service enterprises.....	-----	-----	-----	-----	1,095,086	11,520,970
38	Total assets and properties.....	42,151,034	63,822,232	81,308,664	29,750,160	108,514,240	68,191,937
							44,072,396

1 "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

PROPERTIES AT CLOSE OF YEAR: 1913.

GROUP I.—CITIES HAVING OVER 500,000 INHABITANTS.									
1 NEW YORK, N. Y.	2 CHICAGO, ILL.	3 PHILADELPHIA, PA.	4 ST. LOUIS, MO.	5 BOSTON, MASS.	6 CLEVELAND, OHIO.	7 BALTIMORE, MD.	8 PITTSBURGH, PA.	9 DETROIT, MICH.	
\$1,177,321,916	\$95,344,355	\$117,336,321	\$25,034,860	\$118,666,742	\$53,027,487	\$71,410,448	\$61,423,379	\$17,348,286	1
1,177,321,916	55,325,533	116,351,049	25,034,860	118,666,742	39,823,961	71,410,448	42,820,599	15,251,516	2
	158,588	1,025,182			4,746,000		6,225,259		3
	39,840,234	10,090			8,457,526		12,377,521		4
875,940,874	86,100,470	95,939,521	24,292,222	73,078,822	50,802,391	49,987,188	50,322,410	18,365,658	5
301,381,042	9,243,885	21,446,800	742,638	45,587,920	2,225,096	21,428,260	11,100,969	3,982,628	6
1,059,227,664	67,456,996	113,661,475	24,386,691	118,357,648	49,963,718	71,369,383	59,946,391	15,559,426	7
41,101,061	2,077,522								8
29,385,883	12,741,447							1,148,080	9
34,352,776	9,138,508	1,128,392			2,482,034		145,433	96,012	10
6,078,181	3,272,993	2,444,770	404,235		100,000		188,449		11
7,176,351	656,889	151,684	243,934	309,094	481,135				12
792,927,021	65,667,843	97,387,810	22,450,433	75,676,830	47,474,833	41,065	26	113,327	13
152,52	23,02	59,68	31.04	104.75	76.24	46,326,458	80.63	45,553,734	14
						45,553,734	81.07	10,689,889	15
						80.63		20.50	16
422,732,773	44,068,477	97,275,015	12,044,409	80,828,975	21,995,206	28,698,410	23,134,683	6,376,303	15
307,401,704	3,866,675	16,273,655	1,936,258	42,680,818	2,488,885	25,042,925	14,392,657	4,889,537	16
2,583,790	14,821,809	32,445,804	3,388,177	8,350,983	775,450	1,229,215	32,396	111,898	17
89,870,214	8,460,366	20,371,724	372,923	21,503,408		413		779,000	18
5,639,041	655,779	151,684	29,575	309,094	414,902	34,085			19
18,029,024	17,163,848	19,032,048	6,316,476	7,924,694	18,315,969	2,391,772	8,709,630	595,868	20
1,162,645,424	190,611,663	175,424,669	67,017,780	145,877,198	69,904,042	49,276,135	98,272,903	54,420,332	21
26,235,695	18,438,224	30,451,363	5,706,000	8,496,700	8,478,586	5,428,060	6,789,458	5,777,157	22
8,242,632	1,839,947	2,640,000	794,313	1,202,000	596,267	2,482,867	375,682	646,382	23
10,087,559	3,421,089	5,710,000	1,707,116	2,972,037	1,536,042	2,310,194	2,425,207	3,020,809	24
13,177,044	1,122,212	100,000	342,496	44,700	252,000	33,218	870,886	42,130	25
2,214,161	10,911								26
1,982,508	167,967	500,000	70,900	817,800	466,187	178,251			27
323,303	59,692		116,000	1,973,643	235,889	23,000	223,281	18,537	28
53,399,466	5,204,909	8,252,624	4,340,230	9,168,600	2,370,749	1,293,043	6,231,900	1,597,191	29
121,800,313	47,774,736	27,357,000	16,589,950	21,668,100	12,070,576	5,935,717	16,720,740	8,227,407	30
27,455,424	2,765,719	1,495,000	2,336,840	5,829,500			8,195,577	1,406,918	31
452,697,211	47,096,289	31,075,000	13,285,373	64,667,700	27,849,750	6,887,211	16,589,548	17,176,761	32
1,335,335	634,787		83,300	3,140,669	201,260	33,850	2,232,014	597,051	33
7,745,386	7,312,627			59,643			736,514	1,883,872	34
455,019,407	54,862,554	67,848,682	21,645,257	25,836,106	15,846,736	25,873,270	34,768,340	14,026,117	35
242,231,270	49,608,184	61,441,355	20,377,257	15,639,106	13,601,305	15,177,229	29,715,765	13,686,117	36
192,785,137	5,254,370	6,402,327	1,268,000	10,197,000	2,245,431	10,696,041	5,052,575	340,000	37
1,585,378,197	235,580,140	272,609,684	79,062,189	226,706,173	91,899,248	77,974,595	119,407,586	60,796,635	38

GROUP II—Continued.		GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS.									
17 WASHINGTON, D. C.	18 MINNEAPOLIS, MINN.	19 SEATTLE, WASH.	20 JERSEY CITY, N. J.	21 KANSAS CITY, MO.	22 INDIAN- APOLIS, IND.	23 PORTLAND, OREG.	24 PROVI- DENCE, R. I.	25 DENVER, COLO.	26 ROCHESTER, N. Y.	27 LOUISVILLE, KY.	28 ST. PAUL, MINN.
\$9,566,137	\$23,199,804	\$34,785,209	\$29,887,847	\$11,448,915	\$5,475,539	\$28,009,274	\$19,844,544	\$10,104,752	\$18,650,433	\$13,879,673	\$12,233,357
9,566,137	21,262,552	30,406,020	29,887,847	7,173,769	4,099,639	26,516,255	19,844,544	10,104,752	18,489,674	13,879,673	12,233,357
	1,937,252	4,288,289		1,376,000	1,376,000	780,019			160,759		4
9,542,837	19,018,156	34,785,200	23,805,711	10,498,915	5,453,539	26,355,979	12,084,544	8,990,352	18,082,840	12,339,573	12,026,357
23,300	4,181,648		6,082,136	950,000	22,000	1,653,295	7,760,000	1,114,400	567,593	1,540,100	207,000
7,610,850	20,584,213	21,799,380	27,043,503	10,372,000	4,779,300	14,291,700	18,883,000	1,656,800	8,715,600	13,636,575	10,126,000
	1,598,917	11,670,725	729,721	475,821		13,612,664		86		8,035	8
1,450,801	400,000	2,081,384	79,923	22,573	338,970	165,663	100,728	4,483	7,810,050	5,191,500	87,832
504,486	109,179	507,454	10,661	182,201	530,576	4,152	294,061	47,412	510,601	3,526,736	1,910,200
7,610,022	15,483,055	21,681,487	20,492,763	8,680,002	4,667,052	11,416,647	11,465,255	46,30	878,840	351,097	200,580
21,86	46,43	73,44	71,23	31,32	18,40	271,243	47,74	3,69	549,900	47,412	624
823,374	6,997,137	4,015,976	7,693,707	2,939,037	2,279,540	6,311,520	9,720,974	2,940,355	3,440,190	5,078,017	1,231,448
828	5,100,528	117,893	6,550,740	1,791,998	112,248	2,875,053	8,080,765	778,146	1,511,712	2,139,981	359,938
68,088	477,184	82,576	106,249	69,434	360,055	22,405	814,152	1,270,590	410,267	1,772	51,128
504,486	1,342,551	3,815,507	1,036,718	1,077,605	1,280,582	3,320,223	283,533	844,207	1,239,291	2,911,204	820,382
249,372											20
40,130,983	29,194,515	35,520,234	22,471,926	28,863,614	9,811,411	23,506,265	18,946,406	16,856,703	17,710,020	19,714,207	19,461,700
2,788,763	3,622,967	1,173,412	775,000	497,398	722,702	867,500	1,458,467	1,442,500	553,487	887,250	750,000
376,905	112,662	29,403	192,000	112,018	112,915	129,100	399,129	33,800	217,769	86,062	125,000
1,284,629	1,064,536	1,581,624	502,967	543,714	784,837	966,110	1,115,202	547,800	1,056,411	697,338	685,000
595,304	308,037	7,113				1,150	1,169	5,954		195,000	
140,878	140,878										26
47,476	3,836	320,067				51,290	125,000		124,145	110,398	27
83,238	92,353	143,334	54,363	80,000	64,000	105,000	141,452	98,050	15,074	27,630	65,800
1,644,403	941,050	51,238	341,400	1,194,351	310,886	2,625	787,114	884,600	46,297	1,561,650	561,000
10,643,891	6,579,398	6,597,199	5,676,394	6,928,251	4,414,776	4,914,225	3,695,859	5,459,753	2,830,252	2,935,526	4,014,800
1,030,583	714,480	956,732	383,000	550,205	464,778	672,500			1,181,100	804,800	31
4,240,791	7,055,532	8,918,402	1,204,544	9,600,652	2,259,293	2,991,713	2,853,309	6,208,000	2,772,311	3,097,000	3,573,700
78,064	55,028	574,278	1,000,000	13,600	35,000	229,125	828,725	332,700	83,900	33,186	21,000
17,416,936	8,473,755	15,165,432	12,342,258	9,286,688	570,640	13,174,717	5,679,116	147,000	9,990,556	9,097,067	8,575,000
17,109,436	8,359,426	11,098,249	12,189,829	8,671,688	615,000	1,185,396	547,257	732,000	415,000	9,461,825	8,000,000
226,500	114,332	152,429							528,731	847,067	575,000
40,954,357	36,191,652	39,530,210	30,165,633	31,802,651	12,090,951	29,817,785	26,667,470	19,797,058	21,150,219	24,792,224	20,693,148

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		20 COLUMBUS, OHIO.	30 TOLEDO, OHIO.	31 OAKLAND, CAL.	32 ATLANTA, GA.	33 BIRMINGHAM, ALA.	34 WORCESTER, MASS.	35 SYRACUSE, N. Y.
INDEBTEDNESS.								
1	Total indebtedness.....	\$19,425,360	\$12,036,414	\$7,293,560	\$6,295,777	\$8,022,145	\$11,617,552	\$10,590,756
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	18,179,560	10,561,337	5,622,302	6,295,777	8,022,145	11,617,552	10,542,853
4	Indebtedness of school district.....	1,245,800	1,475,077	1,620,717	50,550			47,903
5	Indebtedness of other divisions.....							
6	Classified by creditor—							
7	Indebtedness to public.....	13,737,260	10,055,895	7,293,560	5,108,277	8,017,145	4,735,227	10,570,486
8	Indebtedness to city funds with investments.....	5,688,100	1,980,519		1,189,500	5,000	6,882,325	20,270
9	Classified by character of debt obligation—							
10	Funded loans.....	14,675,700	11,123,245	6,902,705	6,237,450	5,865,400	11,202,625	8,992,907
11	Floating obligations.....				11,250	278		12,128
12	Special assessment loans.....	3,672,200	694,083			1,625,777		1,206,311
13	Revenue loans.....	465,780	98,075			433,604	507	187,570
14	Warrants and audited claims.....	88,629	93,094	324,841	45,708	94,807	254,321	168,089
15	Obligations on trust account.....	523,041	27,917	66,023	1,369	2,281	160,009	23,751
16	Net indebtedness ¹	8,925,194	8,930,505	6,902,705	5,058,446	5,792,276	6,539,804	8,998,744
17	Per capita net indebtedness.....	44.76	49.50	39.40	29.12	36.61	42.21	61.43
ASSETS AND PROPERTIES.								
18	Assets.....	7,687,549	4,680,429	893,074	2,003,016	357,690	5,618,990	1,491,175
19	Of sinking funds.....	5,750,508	2,192,650		1,190,254	73,400	4,662,721	6,291
20	Of public trust funds for municipal uses.....	135,214	108,972	17,668	35,000		586,580	117,067
21	Of investment funds and miscellaneous.....	31,500	462,495				7,159	
22	Other special funds.....	470,556	13,999	66,023		2,281	159,840	23,751
23	General city cash.....	1,299,773	1,902,313	809,383	777,762	282,009	202,890	1,344,066
24	Value of city properties.....	13,358,694	10,269,401	17,494,050	12,422,020	4,129,515	14,410,893	12,630,075
25	Classified by functional activity—							
26	General government.....	124,371	381,000	1,972,500	528,756	489,595	712,796	891,744
27	Police department.....	77,826	40,250	11,500	143,024	7,589	64,691	52,177
28	Fire department.....	685,873	435,228	667,000	479,768	363,469	623,354	496,284
29	Other protection to person and property.....				236,915	74	31,371	
30	Conservation of health.....							100,898
31	Sanitation.....	378,541	7,050		164,988	17,529		31,303
32	Highways.....	10,532		50,000	82,436	64,897	220,497	18,453
33	Charities, hospitals, and corrections.....	180,130	56,800	16,600	475,062	110,227	1,151,109	521
34	Schools.....	4,950,000	3,558,585	4,225,000	1,806,147	1,611,825	3,708,056	3,036,082
35	Libraries.....	479,183	352,000	265,000	320,182	62,029	335,935	430,000
36	Recreation.....	419,961	2,061,200	3,562,750	1,398,070	1,125,361	1,798,083	1,900,574
37	Miscellaneous and general.....		50,000	3,700	21,525	174,135		57,950
38	Municipal service enterprises.....	14,883						
39	Public service enterprises.....	6,931,394	3,327,288	6,720,000	6,717,147	102,785	5,767,001	5,523,289
40	Water-supply systems.....	5,918,130	3,000,000	6,629,280	82,946	5,690,430	5,350,883	
41	Other public service enterprises.....	1,013,264	327,288	6,720,000	87,867	19,839	76,571	172,406
42	Total assets and properties.....	21,046,243	14,949,830	18,387,124	14,425,036	4,487,205	20,029,883	14,121,250

	SUBJECT.	GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.						
		48 SAN ANTONIO, TEX.	49 LOWELL, MASS.	50 CAMBRIDGE, MASS.	51 NEW BEDFORD, MASS.	52 DALLAS, TEX.	53 SALT LAKE CITY, UTAH.	54 HARTFORD, CONN.
INDEBTEDNESS.								
1	Total indebtedness.....	\$2,904,220	\$4,406,712	\$11,746,998	\$9,459,297	\$5,774,730	\$7,431,264	\$8,160,195
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	2,685,220	4,406,712	11,746,998	9,459,297	5,774,730	5,972,667	5,993,499
4	Indebtedness of school district.....	219,000					1,458,597	2,166,696
5	Indebtedness of other divisions.....							
6	Classified by creditor—							
7	Indebtedness to public.....	2,862,720	4,303,584	9,506,898	9,044,197	5,531,480	7,431,264	7,772,714
8	Indebtedness to city funds with investments.....	41,500	103,128	2,240,100	415,100	243,250		387,481
9	Classified by character of debt obligation—							
10	Funded loans.....	2,793,500	3,692,577	11,607,100	8,920,077	5,411,750	5,842,000	6,832,500
11	Floating obligations.....		30,200	25,000	143,835		4,799	23,481
12	Special assessment loans.....						1,380,405	
13	Revenue loans.....	71,094	600,000			335,507	144,105	
14	Warrants and audited claims.....	1,314				27,383	59,955	5,596
15	Obligations on trust account.....	38,312	77,935	114,898	188,735			
16	Net indebtedness ¹	2,052,966	2,034,604	7,470,411	7,099,280	4,603,876	5,830,254	5,314,400
17	Per capita net indebtedness.....	18.55	23.98	68.51	65.88	42.88	55.15	50.56
ASSETS AND PROPERTIES.								
18	Assets.....	909,770	1,521,046	4,417,854	2,905,180	1,734,051	872,036	2,049,030
19	Of sinking funds.....	740,534	1,094,173	4,161,689	1,064,632	807,874	16,545	1,541,581
20	Of public trust funds for municipal uses.....		135,744	51,394	285,728	5,000	18,642	160,834
21	Of investment funds and miscellaneous.....					100,000	297,799	54,825
22	Other special funds.....	33,312	77,675	114,437	188,043		23,999	5,596
23	General city cash.....	130,924	213,454	90,334	366,777	821,177	515,051	286,203
24	Value of city properties.....	4,467,907	6,521,513	16,689,239	8,868,622	9,272,891	11,213,690	11,036,345
25	Classified by functional activity—							
26	General government.....	406,192	444,120	614,478	672,033	264,365	631,650	721,063
27	Police department.....	2,914	132,959	60,151	91,993	149,405	75,134	146,707
28	Fire department.....	328,036	489,147	326,187	357,610	563,500	188,250	516,500
29	Other protection to person and property.....				1,675	750	1,451	
30	Conservation of health.....		80,000	30,575	65,893	51,500	9,750	
31	Sanitation.....	63,779	124,271	271,937	150,669	22,200	56,645	61,495
32	Highways.....	70,000	227,000	128,422	231,704	192,100	12,398	218,204
33	Charities, hospitals, and corrections.....	1,021,249	1,934,450	2,525,537	2,762,140	1,682,100	2,474,183	3,474,906
34	Schools.....	106,583	274,000	325,200	537,650	295,000	334,763	
35	Libraries.....	2,082,540	637,502	5,640,512	758,500	2,162,150	714,275	2,175,873
36	Recreation.....	59,630	156,215	23,600	31,950	90,000	141,340	1,000
37	Miscellaneous and general.....							
38	Municipal service enterprises.....	246,084	2,035,889	6,698,317	3,272,698	3,799,821	6,573,851	3,720,417
39	Public service enterprises.....		1,975,889	6,595,817	2,908,948	3,799,821	6,495,876	3,615,753
40	Water-supply systems.....		60,000	101,500	363,750		77,975	104,664
41	Other public service enterprises.....	246,084						
42	Total assets and properties.....	5,377,677	8,042,559	21,107,093	11,773,802	11,006,942	12,085,726	13,085,384

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLES.

65

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP III.—CITIES HAVING FROM 100,000 TO 300,000 INHABITANTS—Continued.													
36 NEW HAVEN, CONN.	37 MEMPHIS, TENN.	38 SCRANTON, PA.	39 RICHMOND, VA.	40 PATERSON, N. J.	41 OMAHA, NEBR.	42 SPOKANE, WASH.	43 FALL RIVER, MASS.	44 DAYTON, OHIO.	45 GRAND RAPIDS, MICH.	46 NASHVILLE, TENN.	47 BRIDGE- PORT, CONN.		
\$4,091,750	\$12,348,490	\$8,915,007	\$12,036,299	\$5,646,728	\$16,699,373	\$13,432,405	\$7,612,327	\$6,226,047	\$4,817,082	\$5,928,741	\$2,341,788	1	
4,024,750 67,000	12,348,490	2,139,503 1,775,504	12,036,299	5,646,728 1,501,526	15,197,847 2,092,894	11,339,511 1,501,526	7,612,327 1,501,526	5,853,500 1,501,526	4,142,082 675,000	5,928,741	2,341,788	2	
4,079,750 12,000	12,348,490	8,416,007 499,000	9,160,224 2,876,075	5,072,808 573,920	16,444,578 254,795	13,204,539 127,866	7,162,427 449,900	5,962,197 263,850	4,586,982 230,100	5,925,041 3,700	1,720,388 621,400	5	
3,674,500	10,561,500	8,375,000	12,015,859 5,200	4,202,000	14,612,000	8,056,500	7,361,750 154,359	5,170,800 154,359	3,725,600 2,000	5,848,204 3,700	2,332,900 6,000	7	
1,703,700	377,235		942,938	1,749,955	4,749,651				865,280	874,618		9	
331,000	2,002	150,000	487,000		475,983				178,800	167,145		10	
73,358	1,389	12,772		221,783	149,773				6,984		2,845	11	
12,892	79,899		15,240	14,790	115,635		96,218	183		47,721		12	
3,659,346 25,79	10,355,305 73,78	2,514,261 18,14	9,129,372 68,55	3,319,148 25,10	14,080,713 107,41	7,932,274 61,81	4,849,936 39,12	4,963,233 40,66	3,512,973 29,11	5,659,371 49,55	1,717,193 15,31	13	
696,259	808,328	1,251,677	3,289,051	963,947	1,721,082	992,194	3,021,607	1,043,411	521,591	622,876	890,365	15	
14,654	206,195	800,739	2,891,687	882,852	531,287	124,226	2,666,173	216,567	214,627	212,533	621,707	16	
528,027		12,021	83,212	47,522	87,197	5,862	55,720	93,001	55,445	3,700	21,151	17	
1,682		5,200	14,790	115,257	26,392				10,000			18	
151,896	662,133	378,917	292,006	18,783	960,949	862,106	204,255	1,333,843	193,897	406,643	247,507	19	
5,958,776	15,145,996	4,486,250	12,532,235	4,766,513	14,455,440	10,702,227	8,689,738	6,457,639	7,645,000	10,766,450	4,319,530	21	
425,195	41,000	310,000	1,857,980	583,500	742,800	485,188	425,250	193,200	300,000	161,000	403,525	22	
147,828	407,000	74,000	100,837	117,000	12,270	37,021	80,500	60,000	66,000	63,000	536,000	23	
558,214	605,000	215,000	411,469	370,500	405,000	405,235	472,911	692,150	375,000	506,642		24	
		55,000					1,700		4,000			25	
		105,700	80,500	73,000		156,476	14,593		15,000			26	
61,577	64,000		72,500	31,000	20,000	62,582	70,157	4,000	5,400	100,000	59,500	27	
206,960	205,000		296,600	210,000	111,000	119,028	223,693	9,000	77,000	191,000	109,276	28	
2,767,123	2,150,000	3,318,550	1,370,205	2,573,213	3,210,870	3,196,482	2,636,000	1,893,009	2,005,900	1,372,550	1,975,587	30	
501,450	333,000	187,000		306,000	330,000	232,909	400,000	650,000	432,000	149,000	249,000	31	
1,031,984	6,110,996	123,000	1,445,052	402,800	2,345,000	1,202,398	951,700	433,000	967,700	914,900	1,015,000	32	
156,445	80,000	98,000	351,721	13,500	260,000	79,036	60,000	35,000	410,000	105,000	1,000	33	
582,324			16,500							630,000		34	
12,000	5,090,000		26,000	7,002,000	4,725,377	3,853,234	2,488,280	2,987,000	6,544,000			35	
	4,490,000		5,000	7,000,000	4,725,377	3,130,633	2,446,705	2,947,000	6,180,000			36	
12,000	600,000		21,000	2,000	222,001	41,575		340,000	364,000			37	
6,055,035	16,014,324	5,737,927	15,821,286	5,730,460	10,176,522	11,694,421	11,711,345	8,101,050	8,106,591	11,389,326	5,209,895	38	

GROUP III—Continued.				GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS.									
55 TRENTON, N. J.	56 ALBANY, N. Y.	57 READING, PA.	58 CAMDEN, N. J.	59 TACOMA, WASH.	60 SPRING- FIELD, MASS.	61 LYNN, MASS.	62 DES MOINES, IOWA.	63 LAWRENCE, MASS.	64 KANSAS CITY, KANS.	65 WILMING- TON, DEL.	66 YONKERS, N. Y.		
\$7,123,554	\$5,694,622	\$2,356,050	\$5,621,427	\$12,439,875	\$6,886,700	\$5,406,411	\$2,963,814	\$3,329,457	\$7,392,580	\$4,115,312	\$9,386,709	1	
7,123,554	5,694,622	1,748,459	5,621,427	11,755,780	6,886,700	5,406,411	1,501,982	3,329,457	6,567,590	4,115,312	9,386,709	2	
		607,600		683,792		1,461,832			824,981			3	
				303								4	
5,473,594	5,201,275	2,222,150	4,549,227	12,216,375	6,339,200	4,753,811	2,963,814	3,159,057	7,214,277	4,071,312	9,153,709	5	
1,649,960	493,347	133,900	1,072,200	223,500	547,500	652,600		170,400	178,303	44,000	233,000	6	
4,222,725	4,755,602	2,222,600	5,188,700	10,337,500	6,886,700	4,605,100	2,850,500	2,884,800	5,517,953	3,993,350	7,588,921	7	
2,084,185	932,860	51,500	101,000	2,012,627		500,000		300,000	1,602,187		585,000	9	
808,670		78,000	314,000		57,415		75,432	30,977	63,956	30,000	1,195,017	10	
37		38	14,476		32,333		5,219	78,906	90,487	90,487	17,771	11	
7,937	6,160	3,921	3,251	9,967,309	5,801,513	241,311	113,680	113,680	17,815	1,475		12	
2,057,509	3,454,208	1,917,613	4,061,320	37,550	343,415	2,883,163	2,618,496	5,160,834	5,160,834	3,992,290	7,343,094	13	
19.51	33.75	18.87	40.38	100.94	59.41	35.52	30.59	28.01	50.52	43.89	81.45	14	
2,567,616	1,886,651	458,554	1,523,943	1,345,507	2,085,612	1,692,737	423,626	549,463	888,232	163,798	586,886	15	
2,185,216	1,301,304	304,987	1,127,880	370,191	1,085,187	1,251,685	39,539	9,921	266,304	378,882	1,060	16	
74,237	138,019		71,788	8,770					8,634	18,724	52,424	17	
1,137		447,328	153,567	324,705	964,046	1,000,425	160,367	409,705	160,845	490,626	110,314	34,421	
307,026						241,146		4,000	113,680			18	
6,143,880	10,446,400	6,718,144	5,198,291	14,556,068	14,582,793	9,626,083	6,464,180	4,367,844	5,354,943	5,166,686	7,841,521	21	
816,511	499,647	32,000	152,264	291,655	1,188,265	495,562	410,000	133,537	255,503	102,875	387,500	22	
63,380	130,583	20,495	43,545	14,930	172,951	76,325	26,000	57,830	8,948	4,500	133,000	23	
248,736	549,305	350,547	244,045	362,342	753,173	385,468	381,000	339,150	155,915	360	190,000	24	
04,456			37,550			22,154	90,000	12,400	45,404	40,000		25	
						70,540	50,156	7,737				26	
33,400	142,000	10,000								1,500	78,000	27	
32,707	40,000	25,000		32,070	453,921	235,465				8,543	56,629	28	
57,350	25,000	2,900	64,350	16,122	145,219	160,295		20,000	142,774	24,456	125,000	29	
1,278,608	1,974,200	1,558,550	1,262,555	2,336,064	3,144,289	3,387,464	3,435,484	1,271,437	1,339,297	1,135,980	2,812,950	30	
164,250		175,000	125,450	181,559		329,930	510,000	110,000	98,100	98,100	92,000	31	
382,719	2,039,096	594,124	282,000	1,528,600	3,758,367	1,043,098	1,012,000	595,725	1,037,174	680,000	580,500	32	
875	18,700		90,355	107,947	6,717	73,340	297,198	50,721		3,600	1,000	33	
3,000,768	4,127,929	3,940,558	2,890,177	9,684,779	4,788,297	3,298,980	3,727,500	1,646,533	2,381,573	3,161,042	3,424,071	35	
3,000,768	3,892,929	3,949,558	2,666,427	5,243,573	4,788,297	3,164,107	3,143,783	1,529,533	2,066,798	3,078,560	3,267,071	36	
	235,000		229,750	4,441,206	16,668,405	11,318,820							

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		67 YOUNGSTOWN, OHIO.	68 HOUSTON, TEX.	69 FORT WORTH, TEX.	70 DULUTH, MINN.	71 SCHENEC- TADY, N. Y.	72 NORFOLK, VA.	73 SOMERVILLE, MASS.
INDEBTEDNESS.								
1	Total indebtedness.....	\$3,603,079	\$8,715,197	\$5,637,486	\$7,198,736	\$4,811,970	\$9,419,785	\$2,024,838
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	2,784,039	9,715,197	5,637,486	6,023,622	4,811,970	9,419,785	2,024,838
4	Indebtedness of school district.....	819,040			1,175,114			
5	Indebtedness of other divisions.....							
6	Classified by creditor—							
7	Indebtedness to public.....	3,391,389	9,715,197	5,482,486	7,146,736	3,998,282	8,267,285	2,024,838
8	Indebtedness to city funds with investments.....	211,680		175,000	52,000	813,688	1,162,500	
9	Classified by character of debt obligation—							
10	Funded loans.....	2,757,470	9,152,678	5,305,418	6,747,000	3,683,920	9,147,050	1,674,000
11	Floating obligations.....							
12	Special assessment loans.....	802,511			355,000	535,705		
13	Revenue loans.....		545,000	215,414	55,000	577,698	186,105	350,000
14	Warrants and audited claims.....	43,098	15,663	115,938	32,900	12,809	83,651	
	Obligations on trust account.....		1,856	716	8,836	1,588	2,979	838
	Net indebtedness ¹	2,627,812	8,723,970	5,002,701	6,589,276	2,901,140	7,961,823	1,674,000
	Per capita net indebtedness.....	29.21	97.23	55.92	75.96	33.61	93.68	20.34
ASSETS AND PROPERTIES.								
15	Assets.....	1,717,927	2,682,163	318,975	515,459	898,356	1,687,913	252,312
16	Of sinking funds.....	129,658	428,708	302,717	157,724	782,780	1,185,227	
17	Of public trust funds for municipal uses.....	285,081			17,496	55,641	21,927	20,029
18	Of investment funds and miscellaneous.....			8,228			333,000	
19	Other special funds.....							
20	General city cash.....	1,323,188	2,253,455	8,030	340,239	59,985	147,759	223,283
21	Value of city properties.....	5,714,933	5,113,418	7,215,283	9,458,078	4,088,950	6,207,343	4,304,150
22	Classified by functional activity—							
23	General government.....	14,043	656,817	341,062	108,252	122,600	214,880	73,034
24	Police department.....	54,573	11,806	45,263	97,597	10,400	128,825	63,710
25	Fire department.....	316,087	280,511	460,165	306,931	266,500	260,475	272,473
26	Other protection to person and property.....	40,471	81,938		52,900			36,610
27	Conservation of health.....		802				3,547	1,190
28	Sanitation.....	19,396	14,228	1,250	36,400		35,000	7,654
29	Highways.....	32,505	5,689	31,843	31,050	1,600	20,982	27,979
30	Charities, hospitals, and corrections.....	4,705	52,183	14,100	48,851	14,300	182,002	90,196
31	Schools.....	1,775,000	1,499,020	1,584,123	2,827,940	1,713,500	1,156,541	1,688,449
32	Libraries.....	255,000	71,324	201,809	225,346	100,000	98,000	123,783
33	Recreation.....	1,209,884	362,488	534,718	1,409,846	506,000	582,447	828,029
34	Miscellaneous and general.....	75,500		23,750	18,365	1,550	397,460	191,824
35	Municipal service enterprises.....	1,917,789	2,076,575	3,807,022	4,294,800	1,352,500	3,131,894	989,154
36	Public service enterprises.....	1,807,789	1,477,298	3,807,822	3,050,228	1,287,000	2,706,463	989,154
37	Water-supply systems.....	110,000	599,277		1,244,372	65,500	425,431	
38	Total assets and properties.....	7,432,860	7,795,681	7,534,258	9,973,537	4,987,306	7,895,256	4,646,462
SUBJECT.		GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		86 EVANSVILLE, IND.	87 PEORIA, ILL.	88 HARRISBURG, PA.	89 SAVANNAH, GA.	90 JACKSON- VILLE, FLA.	91 EAST ST. LOUIS, ILL.	92 PASSAIC, N. J.
INDEBTEDNESS.								
1	Total indebtedness.....	\$1,860,701	\$1,511,152	\$3,286,533	\$3,014,655	\$2,392,701	\$2,884,366	\$2,322,030
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	1,794,701	1,369,146	2,127,533	2,953,508	2,236,701	2,215,471	2,322,030
4	Indebtedness of school district.....	66,000		1,159,000	61,147		368,895	
5	Indebtedness of other divisions.....		142,006				300,000	
6	Classified by creditor—							
7	Indebtedness to public.....	1,774,701	1,421,602	3,115,633	3,014,655	2,392,701	2,884,366	2,165,530
8	Indebtedness to city funds with investments.....	86,000	89,550	170,900				150,500
9	Classified by character of debt obligation—							
10	Funded loans.....	1,791,000	677,000	2,956,000	2,896,968	2,118,000	1,378,800	1,858,250
11	Floating obligations.....					35,557		
12	Special assessment loans.....		617,244	245,100			1,157,200	285,488
13	Revenue loans.....		212,000	85,000	117,687	208,049		178,292
14	Warrants and audited claims.....	41,618	4,908	433			348,164	
15	Obligations on trust account.....	28,083				31,095	202	
16	Net indebtedness ¹	1,766,304	658,096	2,518,243	2,896,968	2,153,557	1,245,619	1,709,224
17	Per capita net indebtedness.....	25.06	9.50	38.91	42.94	32.04	18.62	26.90
ASSETS AND PROPERTIES.								
18	Assets.....	480,855	425,287	917,964	112,327	98,992	227,854	189,923
19	Of sinking funds.....	24,696	18,904	437,757			133,181	149,026
20	Of public trust funds for municipal uses.....	36,929	95,993	29,307		31,816		8,404
21	Of investment funds and miscellaneous.....	76,087	162,150	46,052				
22	Other special funds.....	14,212			77,987			
23	General city cash.....	328,931	148,240	404,848	34,340	67,176	94,673	32,493
24	Value of city properties.....	5,058,426	3,276,625	5,281,578	8,822,333	5,707,104	2,110,132	2,229,305
25	Classified by functional activity—							
26	General government.....	104,000	262,775	1,850	390,000	528,698	148,081	263,750
27	Police department.....	58,500	37,770	7,130	137,000	185,730	38,957	8,638
28	Fire department.....	191,800	217,035	155,073	295,000	292,989	122,509	174,389
29	Other protection to person and property.....		32,800	8,100				25,984
30	Conservation of health.....	40,600					2,391	
31	Sanitation.....	6,000	14,040	6,400	65,000	30,237	52,329	
32	Highways.....					7,700		11,019
33	Charities, hospitals, and corrections.....	10,100	91,640	3,000	1,800	23,500	17,736	50,050
34	Schools.....	1,078,793	1,447,404	1,475,000	869,933	489,875	1,078,625	1,284,575
35	Libraries.....	58,798	203,975		37,500	121,426	88,654	181,750
36	Recreation.....	286,000	722,186	1,071,058	5,078,600	1,519,837	552,600	271,650
37	Miscellaneous and general.....	1,500		85,000	47,500			7,500
38	Municipal service enterprises.....	3,222,355	246,400	2,468,987	1,900,000	2,436,107	500	
	Public service enterprises.....	2,500,000		2,468,967	1,225,000	1,123,401		
	Water-supply systems.....	722,335	246,400		675,000	1,312,706	500	
	Other public service enterprises.....							
	Total assets and properties.....	5,539,281	3,701,912	6,199,542	8,934,660	5,806,096	2,337,986	2,419,228

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.												
74 ST. JOSEPH, MO.	75 WATERBURY, CONN.	76 ELIZABETH, N. J.	77 UTICA, N. Y.	78 OKLAHOMA CITY, OKLA.	79 AKRON, OHIO.	80 TROY, N. Y.	81 MANCHESTER, N. H.	82 HOBOKEN, N. J.	83 WILKES- BARRE, PA.	84 ERIE, PA.	85 FORT WAYNE, IND.	
\$2,313,401	\$3,666,113	\$3,798,794	\$2,172,980	\$10,658,626	\$5,005,805	\$4,750,825	\$2,118,804	\$3,492,839	\$2,179,062	\$1,393,372	\$1,170,541	1
1,049,220	3,522,870	3,798,794	2,172,980	8,418,965	4,442,805	4,560,609	2,118,804	3,492,839	1,300,562	988,372	619,541	2
1,264,181	143,243			2,239,661	563,000	151,000			878,500	405,000	551,000	3
					39,216							4
2,303,401	3,568,113	3,196,312	2,022,773	10,539,197	4,322,935	4,633,471	1,587,954	3,161,661	2,141,562	907,572	1,170,541	5
10,000	98,000	602,482	150,207	119,429	682,870	117,354	530,850	331,178	37,500	485,800		6
2,202,350	3,359,243	3,462,975	2,000,890	5,635,800	3,998,328	4,634,892	1,829,000	3,285,048	1,895,600	1,243,800	1,111,800	7
		259,607	156,169	4,337,570	999,091	50,647			1,378	261,700	62,382	8
6,323	200,000	76,212	15,550	2,200		11,000	12,850	204,923		58,000	5,282	9
13,152	106,870			589,402	8,386	40,447	63,183		21,229		22,370	11
1,576			371	59,548		13,839	213,771	1,490	533	28,355	31,089	12
2,279,078	3,285,255	2,780,368	1,881,736	5,323,406	3,886,823	4,467,085	1,089,808	2,760,044	1,806,507	755,121	960,307	13
27,98	40,92	34,64	23,45	67,42	50,07	57,73	14,67	37,36	25,05	10,63	13,62	14
197,656	647,326	1,167,356	497,393	529,995	1,624,867	430,599	1,248,181	1,037,688	255,743	727,881	954,486	15
13,272	74,008	682,607	119,154	346,500	111,505	167,857	739,192	525,004	89,093	488,679	151,493	16
28,047	299,287	39,469	130,410		106,783	47,499	36,442	22,586	11,087		66,700	17
		500	64,838		530,040	2,000	54,733				7,676	18
156,337	274,031	444,780	182,991	123,947	876,539	199,908	204,043	485,608	155,563	234,012	697,528	20
2,849,097	7,562,002	1,630,087	2,452,840	5,607,441	3,849,027	6,870,095	6,393,195	3,687,611	4,080,696	5,210,153	4,402,915	21
142,960	447,347	162,000	216,592	110,378	191,600	364,600	262,950	202,000	171,551	165,203	92,000	22
92,330	38,293	3,500	23,753	86,102	80,390	107,000	66,678	37,100	94,581	11,455	1,500	23
222,650	209,614	278,850	274,537	344,473	216,000	460,000	345,989	245,172	231,084	256,346	194,775	24
15,000		5,000					17,040	5,000				25
	8,909								215			26
5,515	125,843	17,500		20,758		214,455			8,800		11,000	27
18,073	403,132	87,500	98,547		42,000	23,000	39,347	28,800	3,265	2,607	5,000	28
1,498,865	1,482,284	683,387	1,226,100	2,426,777	1,613,000	1,588,840	1,070,947	1,521,939	1,651,000	1,332,264	1,355,000	30
283,979		142,350	288,247	91,157	133,000		95,000	161,800	153,366	213,500		31
379,361	2,048,165	169,700	268,844	956,303	286,000	399,500	1,418,330	612,000	1,621,000	203,146	347,250	32
25,700	3,605	22,100	4,400	25,271		1,600	58,610		230,000	17,310	11,600	33
94,765												34
60,899	2,791,720	58,200	54,495	1,427,730	1,287,097	3,702,900	2,907,804	865,000	78,000	3,046,720	2,160,490	35
60,899	2,791,720	58,200	54,495	308	1,241,047	3,557,000	2,217,819	600,000	78,000	3,018,634	1,781,800	36
					45,990	145,900	659,985	265,000		28,086	428,090	37
3,046,753	8,209,328	2,797,443	2,950,233	6,137,436	5,473,894	7,300,694	7,641,376	4,725,299	4,336,439	5,938,034	5,357,401	38

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.													
93 SOUTH BEND, IND.	94 BAYONNE, N. J.	95 JOHNSTOWN, PA.	96 BROCKTON, MASS.	97 TERRE HAUTE, IND.	98 WICHITA, KANS.	99 HOLYOKE, MASS.	100 PORTLAND, ME.	101 SACRA- MENTO, CAL.	102 CHARLES- TON, S. C.	103 ALLENTOWN, PA.	104 SPRING- FIELD, ILL.		
\$1,129,314	\$3,848,564	\$884,186	\$3,816,397	\$854,886	\$4,645,127	\$3,581,050	\$8,625,972	\$1,428,990	\$4,158,750	\$1,207,448	\$1,732,639	1	
632,814	3,848,564	496,186	3,816,397	624,886	4,093,043	3,581,050	3,123,337	1,096,990	4,158,750	501,368	1,392,694	2	
406,500		388,000		230,000	552,084			332,000		706,080	145,500	194,445	4
1,129,314	3,321,314	626,186	3,443,897	854,886	4,645,127	3,290,450	7,933,383	1,428,990	3,659,250	1,057,948	1,717,639	5	
1,110,758	2,959,650	884,000	3,409,350	822,000	2,379,034	3,355,100	8,190,227	1,408,231	4,153,750	1,204,280	1,085,159	7	
	859,000		400,000		2,17,699	21,801	225,000	163,635		2,000	40,986	8	
2,188	25,000		186		19,358	28,036		163,635			193,900	9	
16,388	4,914			7,047	11,085		950	8,498	5,000	1,108	18,536	12	
1,101,179	2,114,453	564,559	2,819,774	776,976	2,379,034	2,840,520	7,782,630	1,390,498	4,128,117	955,163	1,126,145	13	
17,42	33,58	9.00	45,23	12,48	38.31	46.09	126,94	22,94	69,01	16,27	19,94	14	
448,866	1,048,035	511,539	874,881	543,763	117,431	1,041,045	1,254,561	871,556	683,895	382,651	315,878	15	
9,579	845,197	319,441	589,576	45,024	52,224	4,583	514,580	671,209	17,733	25,633	249,117	16	
50,010	13,241						418,747	226,500	2,385	572,381		25,775	
10,912	189,597	192,098	191,735	446,441	112,848	299,615	143,638	851,438	80,881	133,534	17,490	19	
378,385			6,820	74		950	532		5,000			20	
3,818,649	3,110,978	3,044,050	4,320,440	2,070,253	1,048,654	6,520,570	9,013,410	6,785,100	2,278,331	3,010,707	3,182,917	21	
107,800	86,587	147,000	395,500	37,859	143,760	766,100	1,023,000	329,200	212,500	93,500	108,500	22	
10,642	95,726	6,500	68,650	7,450	1,270	6,000	65,000	7,000	122,525	12,200	70,500	23	
147,830	164,914	196,900	168,150	195,069	122,700	285,250	132,000	153,800	160,803	340,317	172,396	24	
38,437	28,070		6,865				114,500	34,800	34,800		11,078	25	
			1,300					1,300				26	
8,000	6,100		164,050	25,000			21,000	63,500		17,000	5,000	27	
8,057	14,791		7,000	35,250	3,085	4,341		20,000	16,250	3,398	4,000	28	
1,500		10,000	69,075				21,000	1,000,000	1,000,000	1,000,000	1,000,000	1,676	
1,202,707	1,831,443	1,184,000	1,101,000	1,286,666	1,000,000	2,058,922	1,100,000	1,511,500	505,887	1,189,080	1,089,350	30	
114,289	105,711			52,000	138,129	5,000	134,000	84,500			163,000	31	
.516,597	156,558	1,305,000	66,950	239,500	450,438	370,905	678,000	2,655,000	494,954	255,000	440,085	32	
	26,500	187,500	12,050	4,000	6,000	45,160	69,500	70,000	58,250		6,550	33	
1,657,810	594,578	150	2,179,000	133,495	215,145	2,903,046	5,480,410	1,853,600	397,337	1,100,212	1,056,091	35	
1,656,270	541,360		2,155,000	24,000	133,495	215,145	1,499,268	5,264,910	1,500,000	1,100,212	1,046,544	36	
1,540	53,218	150	24,000	133,495	215,145	1,493,778	215,500	353,600	397,337		9,447	37	
4,282,515	4,159,013	3,555,589	5,195,321	2,614,016	2,066,085	7,562,224	10,267,971	7,656,656	2,962,226	3,393,358	3,498,795	38	

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
		67 YOUNGSTOWN, OHIO.	68 HOUSTON, TEX.	69 FORT WORTH, TEX.	70 DULUTH, MINN.	71 SCHENEC- TADY, N. Y.	72 NORFOLK, VA.	73 SOMERVILLE, MASS.
INDEBTEDNESS.								
1	Total indebtedness.....	\$3,603,079	\$9,715,197	\$5,637,486	\$7,198,736	\$4,811,970	\$9,419,785	\$2,024,838
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	2,784,039	9,715,197	5,637,486	6,023,622	4,811,970	9,419,785	2,024,838
4	Indebtedness of school district.....	819,040			1,175,114			
5	Indebtedness of other divisions.....							
6	Classified by creditor—							
7	Indebtedness to public.....	3,391,389	9,715,197	5,462,486	7,146,736	3,998,282	8,257,285	2,024,838
8	Indebtedness to city funds with investments.....	211,690		175,000	52,000	813,688	1,162,500	
9	Classified by character of debt obligation—							
10	Funded loans.....	2,757,470	9,152,678	5,305,418	6,747,000	3,683,920	9,147,050	1,674,000
11	Floating obligations.....							
12	Special assessment loans.....	802,611				355,000	555,705	
13	Revenue loans.....		545,000	215,414		55,000	577,698	
14	Warrants and audited claims.....	43,098	15,663	115,938	32,900	12,809	83,651	
15	Obligations on trust account.....		1,856	716	8,836	1,838	2,979	838
16	Net indebtedness ¹	2,627,812	8,723,970	5,002,701	6,589,276	2,901,140	7,961,823	1,674,000
17	Per capita net indebtedness.....	29.21	97.23	55.92	75.96	33.61	93.66	20.34
ASSETS AND PROPERTIES.								
18	Assets.....	1,717,927	2,682,183	318,975	515,459	898,356	1,687,913	252,312
19	Of sinking funds.....	129,658	425,708	302,717	157,724	782,780	1,185,227	
20	Of public trust funds for municipal uses.....	265,081			17,498	55,641	21,927	29,029
21	Of investment funds and miscellaneous.....			8,228			333,000	
22	Other special funds.....							
23	General city cash.....	1,323,188	2,253,455	8,030	340,239	59,935	147,759	223,283
24	Value of city properties.....	5,714,933	5,113,418	7,215,283	9,458,078	4,088,950	6,207,343	4,394,150
25	Classified by functional activity—							
26	General government.....	14,043	656,817	341,062	108,252	122,600	214,880	73,034
27	Police department.....	54,573	11,806	45,263	97,597	10,400	128,825	63,710
28	Fire department.....	316,087	280,511	460,165	306,931	266,500	260,475	272,478
29	Other protection to person and property.....	40,471	81,938		52,900			36,610
30	Conservation of health.....		862				3,547	1,190
31	Sanitation.....	19,396	14,228	1,250	38,400		35,000	7,654
32	Highways.....	32,505	5,086	31,843	31,050	1,600	20,982	27,979
33	Charities, hospitals, and corrections.....	4,705	52,163	14,100	48,851	14,300	182,002	90,196
34	Schools.....	1,775,000	1,499,020	1,584,123	2,827,940	1,713,500	1,156,841	1,688,449
35	Libraries.....	255,000	71,324	201,809	225,346	100,000	93,000	123,783
36	Recreation.....	1,209,864	362,488	534,718	1,409,846	506,000	582,447	828,029
37	Miscellaneous and general.....	75,500		23,750	18,365	1,550	397,450	191,884
38	Municipal service enterprises.....			169,278				
39	Public service enterprises.....	1,917,789	2,076,575	3,807,922	4,294,600	1,352,500	3,131,894	989,154
40	Water-supply systems.....	1,807,789	1,477,298	3,807,922	3,050,228	1,287,000	2,706,483	989,154
41	Other public service enterprises.....	110,000	599,277		1,244,372	65,500	425,431	
42	Total assets and properties.....	7,432,860	7,795,581	7,534,258	9,973,537	4,987,306	7,895,256	4,646,462
GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.								
	SUBJECT.	86 EVANSVILLE, IND.	87 PEORIA, ILL.	88 HARRISBURG, PA.	89 SAVANNAH, GA.	90 JACKSON- VILLE, FLA.	91 EAST ST. LOUIS, ILL.	92 PASSAIC, N. J.
INDEBTEDNESS.								
1	Total indebtedness.....	\$1,860,701	\$1,511,152	\$3,286,533	\$3,014,655	\$2,392,701	\$2,884,366	\$2,322,030
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	1,794,701	1,369,146	2,127,533	2,953,508	2,236,701	2,215,471	2,322,030
4	Indebtedness of school district.....	66,000		1,159,000	61,147	156,000	368,895	
5	Indebtedness of other divisions.....		142,006				300,000	
6	Classified by creditor—							
7	Indebtedness to public.....	1,774,701	1,421,602	3,115,633	3,014,655	2,392,701	2,884,366	2,165,530
8	Indebtedness to city funds with investments.....	86,000	89,550	170,900				150,500
9	Classified by character of debt obligation—							
10	Funded loans.....	1,791,000	677,000	2,956,000	2,896,968	2,118,000	1,378,800	1,858,250
11	Floating obligations.....					35,557		
12	Special assessment loans.....		617,244	245,100			1,157,200	285,488
13	Revenue loans.....		212,000	85,000	117,687	208,049		178,292
14	Warrants and audited claims.....	41,618	4,908	433			348,164	
15	Obligations on trust account.....	28,083				31,095	202	
16	Net indebtedness ¹	1,766,304	658,096	2,518,243	2,866,968	2,153,557	1,245,619	1,709,224
17	Per capita net indebtedness.....	25.06	9.50	36.91	42.94	32.04	18.62	26.90
ASSETS AND PROPERTIES.								
18	Assets.....	480,855	425,287	917,964	112,327	98,902	227,854	189,923
19	Of sinking funds.....	24,696	18,904	437,757			133,181	149,026
20	Of public trust funds for municipal uses.....	36,929	95,993	29,307		31,816		8,404
21	Of investment funds and miscellaneous.....	76,087	162,150	46,052	77,987			
22	Other special funds.....	14,212						
23	General city cash.....	328,931	148,240	404,848	34,340	67,176	94,673	32,493
24	Value of city properties.....	5,058,426	3,276,625	5,281,578	8,822,333	5,707,104	2,110,132	2,229,305
25	Classified by functional activity—							
26	General government.....	104,000	262,775	1,850	390,000	528,698	148,081	283,750
27	Police department.....	58,500	37,770	7,130	137,000	185,780	38,957	8,638
28	Fire department.....	191,800	217,635	155,073	295,000	292,989	122,509	174,389
29	Other protection to person and property.....		32,800	8,100				25,984
30	Conservation of health.....	40,000					2,391	
31	Sanitation.....	6,000	14,040	6,400	65,000	78,655	52,329	
32	Highways.....				30,237	7,700	11,019	
33	Charities, hospitals, and corrections.....	10,100	91,640	3,000	1,800	23,500	17,786	50,050
34	Schools.....	1,078,793	1,447,404	1,475,000	869,933	489,875	1,078,625	1,234,575
35	Libraries.....	58,798	203,975		37,500	121,426	88,654	181,750
36	Recreation.....	288,000	722,186	1,071,058	5,078,600	1,519,837	552,600	271,650
37	Miscellaneous and general.....	1,600		88,000	47,500			7,600
38	Municipal service enterprises.....	3,222,335	246,400	2,468,967	1,900,000	2,436,107		
39	Public service enterprises.....	2,500,000		2,468,967	1,225,000	1,123,401	500	
40	Water-supply systems.....	722,335	246,400		675,000	1,312,706		
41	Other public service enterprises.....					500		
42	Total assets and properties.....	5,539,281	3,701,912	6,199,542	8,934,660	5,806,096	2,337,986	2,419,228

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.

GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.

93 SOUTH BEND, IND.	94 BAYONNE, N. J.	95 JOHNSTOWN, PA.	96 BROCKTON, MASS.	97 TERRE HAUTE, IND.	98 WICHITA, KANS.	99 HOLYOKE, MASS.	100 PORTLAND, ME.	101 SACRA- MENTO, CAL.	102 CHARLES- TON, S. C.	103 ALLENTOWN, PA.	104 SPRING- FIELD, ILL.
\$1,120,314	\$3,848,564	\$884,186	\$3,816,397	\$854,886	\$4,645,127	\$3,581,050	\$8,625,972	\$1,428,990	\$4,158,750	\$1,207,448	\$1,732,639
632,814	3,848,564	496,186	3,816,397	624,886	4,093,043	3,581,050	3,123,337	1,096,990	4,158,750	501,368	1,392,694
496,500		388,000		230,000	552,084			332,000		706,080	145,500
							5,502,635				194,445
1,120,314	3,321,314	626,186	3,443,897	854,886	4,645,127	3,290,450	7,933,383	1,428,990	3,659,250	1,057,948	1,717,639
	527,250	258,000	372,500			290,600	692,589		499,500	149,500	15,000
1,110,758	2,950,650	884,000	3,409,350	822,000	2,379,034	3,355,100	8,190,227	1,408,231	4,153,750	1,204,280	1,085,159
							263,612				40,986
	859,000		400,000			2,217,699					193,900
25,000						19,358	225,000	163,635			201,520
2,188						29,036					10
16,388	4,914										192,538
1,101,179	2,114,453	186				21,801					18,636
17,42	564,559		7,047			11,085					1,168
	33,58		2,819,774			776,976	2,379,034	2,840,520	7,782,630		965,163
	9.00		45,23			12,48	38,31	46.09	126,94	4,128,117	1,126,145
									22,94	69.01	19.94
448,866	1,048,035	511,539	874,881	543,763	117,431	1,041,645	1,254,561	871,556	683,895	382,651	315,878
9,579	845,197	319,441	589,576	45,024		514,580	671,209	17,733	25,633	249,117	
50,010	13,241		86,750	52,224		4,583	418,747		2,385	572,381	
							226,500	15,642			23,775
10,912			6,820				950				17,600
378,365	189,597	192,098	191,735	446,441	112,848	299,615	143,638	851,438	80,881	133,534	19,490
											267,113
3,813,649	3,110,978	3,044,050	4,320,440	2,070,253	1,948,654	6,520,579	9,013,410	6,785,100	2,278,331	3,010,707	3,182,917
107,800	86,587	147,000	395,500	37,859	143,760	766,100	1,023,000	329,200	212,500	93,500	108,500
10,642	95,726	6,500	68,650	7,450	1,270	6,000	65,000	7,000	122,525	12,200	70,500
147,830	164,914	196,900	168,150	195,069	122,700	285,250	132,000	153,800	160,803	340,317	172,396
33,437	28,070			6,865			114,500	34,800			11,078
				1,300				1,200			26
8,000	6,100		164,050	25,000				63,500		17,000	5,000
8,057	14,791	7,000	35,250	3,085	4,341		21,000	20,000	16,250	3,398	4,000
1,500		10,000	69,675				1,000	1,000	309,825		1,676
1,202,707	1,831,443	1,184,000	1,101,000	1,286,666	1,000,000	2,058,922	1,100,000	1,511,500	505,887	1,189,080	1,089,350
114,269	105,711			52,000	138,129	5,000	134,000	84,500		163,000	31
516,597	156,558		1,305,000	66,950	239,500	450,438	370,905	678,000	2,655,000	494,954	440,085
	26,500		187,500	12,050		4,000	6,000	45,160	69,500	58,250	32
								70,000			6,550
1,657,810	594,578									54,691	34
1,656,270	541,360		2,155,000								1,056,091
1,540	53,218		24,000		133,495	215,145		1,493,778	215,500	353,600	9,447
									397,337		37
4,262,515	4,150,013	3,555,589	5,195,321	2,614,016	2,066,085	7,562,224	10,267,971	7,656,656	2,962,226	3,393,355	3,498,795

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

SUBJECT.	GROUP IV.—CITIES HAVING FROM 50,000 TO 100,000 INHABITANTS—Continued.						
	105 CANTON, OHIO.	106 PAWTUCKET, R. I.	107 CHATTA- NOOGA, TENN.	108 ALTOONA, PA.	109 COVINGTON, KY.	110 MOBILE, ALA.	111 SAGINAW, MICH.
INDEBTEDNESS.							
1 Total indebtedness.....	\$2,744,739	\$6,456,944	\$3,359,996	\$2,956,684	\$2,885,892	\$3,872,757	\$2,256,873
2 Classified by division of city government—							
3 Indebtedness of city corporation.....	2,284,739	6,456,944	3,358,996	2,384,684	2,885,892	3,830,682	2,208,873
4 Indebtedness of school district.....	460,000			572,000		42,075	48,000
5 Indebtedness of other divisions.....							
6 Classified by creditor—							
7 Indebtedness to public.....	2,643,939	5,216,244	3,358,996	2,660,184	2,885,892	3,872,757	2,096,173
8 Indebtedness to city funds with investments.....	100,800	1,240,700		296,500			160,700
9 Classified by character of debt obligation—							
10 Funded loans.....	1,953,412	5,864,000	3,182,000	2,575,500	2,289,500	2,977,000	1,100,500
11 Floating obligations.....	773,060		120,456	28,558	327,000	310,343	816,000
12 Special assessment loans.....			449,002	46,977	22,000	306,049	79,575
13 Revenue loans.....			91,142				
14 Warrants and audited claims.....	18,192	52,710					
15 Obligations on trust account.....	75	563		626			
16 Net indebtedness ¹	1,754,568	4,439,836	3,163,451	2,223,288	2,268,200	2,925,695	987,037
17 Per capita net indebtedness.....	31.49	70.79	56.92	40.06	41.04	53.57	18.57
ASSETS AND PROPERTIES.							
18 Assets.....	863,340	1,653,013	477,007	731,163	374,763	148,277	377,933
19 Of sinking funds.....	198,844	1,424,164	18,549	383,770	1,300	51,305	113,463
20 Of public trust funds for municipal uses.....	113,270		11,251	24,857			109,980
21 Of investment funds and miscellaneous.....			41,843			100,000	
22 Other special funds.....			51,110				13,764
23 General city cash.....	551,226	124,645	433,038	347,393	273,463	96,972	140,717
24 Value of city properties.....	2,976,900	4,895,986	3,360,561	3,833,150	3,212,832	5,378,300	3,120,825
25 Classified by functional activity—							
26 General government.....	225,000	80,116	365,330	52,000	212,800	275,000	101,750
27 Police department.....	5,000	86,638	102,600	8,250	1,075	127,800	24,000
28 Fire department.....	333,000	215,837	323,802	124,500	130,732	257,500	110,800
29 Other protection to person and property.....			56,000			20,000	
30 Conservation of health.....	65,000	16,413		100,000	10,675		
31 Highways.....	48,500	45,242	20,405	3,000	17,750	33,000	17,500
32 Charities, hospitals, and corrections.....	1,300	19,212	76,934		56,200	130,000	15,975
33 Schools.....	810,000	842,315	714,354	1,165,000	548,000	402,500	1,150,000
34 Libraries.....	102,500	342,608	166,500		120,200		43,800
35 Recreation.....	23,500	481,705	911,387	40,900	434,000	870,500	182,000
36 Miscellaneous and general.....		14,652	57,011	12,000	1,000	15,000	
37 Municipal service enterprises.....							
38 Public service enterprises.....	1,363,100	2,751,100	565,248	2,327,500	1,670,800	3,237,000	1,376,000
39 Water-supply systems.....	1,058,000	2,692,859		2,327,500	1,009,800	1,150,000	1,050,000
40 Other public service enterprises.....	305,100	58,241	565,248		61,000	2,087,000	328,000
41 Total assets and properties.....	3,840,240	6,548,999	3,837,568	4,564,313	3,587,595	5,521,577	3,498,758
GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.							
SUBJECT.	124 MALDEN, MASS.	125 EL PASO, TEX.	126 FLINT, MICH.	127 TAMPA, FLA.	128 SAN DIEGO, CAL.	129 BAY CITY, MICH.	130 HAVERHILL, MASS.
INDEBTEDNESS.							
1 Total indebtedness.....	\$2,294,329	\$3,124,413	\$1,189,240	\$1,734,520	\$4,178,756	\$1,381,000	\$2,345,546
2 Classified by division of city government—							
3 Indebtedness of city corporation.....	2,294,329	3,124,413	901,470	1,709,131	3,567,756	1,274,000	2,345,546
4 Indebtedness of school district.....			287,770	75,389	611,000	107,000	
5 Indebtedness of other divisions.....							
6 Classified by creditor—							
7 Indebtedness to public.....	2,206,029	3,088,413	1,189,240	1,744,520	4,178,756	1,381,000	2,267,546
8 Indebtedness to city funds with investments.....	88,300	86,000		40,000			78,000
9 Classified by character of debt obligation—							
10 Funded loans.....	1,848,300	2,917,000	1,103,500	1,625,500	4,165,063	1,024,500	2,174,000
11 Floating obligations.....			79,091			322,000	
12 Special assessment loans.....						34,500	
13 Revenue loans.....	350,000	122,714		75,389			170,000
14 Warrants and audited claims.....		71,938	893	75,765	13,258		
15 Obligations on trust account.....	96,029	12,761	5,756	7,866	435		1,546
16 Net indebtedness ¹	1,218,420	2,667,325	1,103,500	1,506,807	3,886,660	950,658	1,719,557
17 Per capita net indebtedness.....	25.44	56.66	23.51	32.20	83.25	20.59	37.08
ASSETS AND PROPERTIES.							
18 Assets.....	1,185,472	1,035,080	417,344	675,264	1,775,873	236,028	749,172
19 Of sinking funds.....	629,880	249,675		118,693	278,394	64,842	454,443
20 Of public trust funds for municipal uses.....	373,810				12,480		165,237
21 Of investment funds and miscellaneous.....	144			140,000			32,855
22 Other special funds.....	96,029		4,400	7,866	435		1,546
23 General city cash.....	85,609	785,405	412,938	408,705	1,484,555	171,186	95,091
24 Value of city properties.....	3,008,683	4,504,025	1,941,996	2,678,283	11,298,886	2,567,550	3,743,498
25 Classified by functional activity—							
26 General government.....	52,500	60,008	230,900	79,500	106,728	228,700	166,807
27 Police department.....	47,300	54,523		18,946	33,534	2,400	14,375
28 Fire department.....	165,000	146,251	96,354	125,678	176,091	165,000	237,000
29 Other protection to person and property.....				24,458		700	3,100
30 Conservation of health.....	35,000				7,500		1,200
31 Highways.....	34,850	2,720	4,422	75,000	48,768	12,000	51,425
32 Charities, hospitals, and corrections.....	62,700	19,737	125,619	82,369		3,500	105,300
33 Schools.....	1,123,000	711,255	600,000	337,884	1,559,700	655,000	668,950
34 Libraries.....	177,000	60,508			305,000	80,000	214,700
35 Recreation.....	281,225	1,922,207	110,740	1,874,600	5,519,580	250,000	365,825
36 Miscellaneous and general.....	63,400	111,303		1,440	220,000		
37 Municipal service enterprises.....	983,708	1,365,645	768,500	27,818	3,271,685	1,164,250	1,614,814
38 Public service enterprises.....	976,108	1,365,645	750,000		2,280,000	1,000,000	1,609,214
39 Water-supply systems.....	7,600		18,500	27,818	901,685	164,250	5,600
40 Other public service enterprises.....							
41 Total assets and properties.....	4,194,155	5,629,105	2,350,340	3,353,547	13,074,759	2,803,578	4,492,668

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLES.

69

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP IV—Continued.					GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS.								
112 SIOUX CITY, IOWA.	113 LITTLE ROCK, ARK.	114 ATLANTIC CITY, N. J.	115 BINGHAMTON, N. Y.	116 ROCKFORD, ILL.	117 PUEBLO, COLO.	118 BERKELEY, CAL.	119 SPRING- FIELD, OHIO.	120 LANCASTER, PA.	121 AUGUSTA, GA.	122 NEW BRITAIN, CONN.	123 YORK, PA.		
\$1,722,790	\$1,218,978	\$8,349,000	\$964,884	\$1,380,237	\$3,234,597	\$937,688	\$2,508,629	\$1,394,000	\$2,582,525	\$3,248,862	\$1,129,118	1	
1,284,666 438,124	923,873 295,105	8,349,000	964,884	819,602 358,635 202,000	2,788,213 591,055	346,633 2,139,483 369,146	1,362,000 32,000	2,485,100 97,425	3,248,862	796,088 333,080	1,093,290 1,093,290	2	
1,720,790 2,000	1,218,978	6,493,000 1,856,000	836,778 128,106	1,374,037 6,200	3,170,437 64,160	937,688 2,270,559 238,070	1,362,000 32,000	2,582,525	3,132,862 116,000	981,610 147,508	5	5	
1,581,100	295,000 230,269	7,953,000	880,500	539,800	2,322,420 452,043	912,885 377,000	2,127,416	1,374,000	2,377,600	3,218,000	1,066,300 44,446	7	
4,836 75,324 61,530	665,207 27,382 320 800	29,000 367,000	20,931 591,743	246,992 1,702	83,134	14,457 10,346	139,068 1,933 900	20,000	204,925	5,000 1,672 24,290	13,900 1,672 4,472	9	10
1,581,100 30.05	525,289 10.01	5,833,231 111.97	821,531 16.01	639,800 10.60	2,747,540 55.40	858,663 17.41	1,908,377 38.79	1,374,000 27.98	2,368,775 48.29	2,942,818 60.03	938,780 19.78	13	14
70,810	120,134	2,778,811	388,065	87,560	228,212	352,957	1,315,027	69,538	393,605 8,825	408,261 275,182	249,923 176,966	15	15
8,406	52,086	58,699	39,348	11,422	26,923	219,039 388,738	54,222 44,594	39,100	39,100	22,735	17,358	16	17
62,404	120,134	606,956	196,629	76,138	48,076	153,000	10,346	900	24,944	345,680	24,290	19	19
2,890,592	1,067,876	5,896,051	2,915,725	3,220,444	3,266,138	1,777,150	2,438,826	3,507,763	4,567,495	4,785,399	1,598,920	21	21
154,345 50,000 125,000 1,500	167,257 6,211 77,922	325,000 35,000 430,000	182,000 12,600 156,000	114,476 12,931 129,174	66,915 2,622 75,109	183,500 7,000 100,650	121,500 32,500 171,650	52,000 20,000 99,000	53,828 10,527 118,690	268,090 36,860 121,264	35,000 1,000 150,400	22	23
8,200	8,200	20,000	800	12,464	153,213	153,389	708,350	24,944	4,000	4,000	55,599	20	20
44,890	16,424 23,400	10,000 115,000	7,200 44,500	5,291	25,000	20,500	4,000	11,000	59,750 56,800	8,610 71,612	249,923 176,966	15	15
1,246,000	989,000	1,122,000	502,300	1,096,508	852,828	1,165,000	992,326	1,030,000	513,000	941,550	1,074,226	30	30
175,000	130,481	125,000	118,500	173,985	128,050	140,000	111,000	134,000	77,763	401,682	289,300	31	31
198,545	362,865	1,608,679	24,000	582,225	344,647	35,000	134,000	77,763	130,700	10,000	10,000	32	32
82,716	18,400	135,000	4,950	69,899	13,000	5,400	5,000	5,000	7,825	4,000	34	34	
895,312 794,805 100,417	88,000 1,670,972 1,670,972	1,862,875 1,862,300 575	1,009,149 988,416 20,733	1,777,676 1,762,200 15,476	106,600 711,500 6,150	717,650 2,193,000 135,000	711,500 2,058,000 2,162,533	3,565,673 1,403,140 156,970	2,926,620 2,769,650 156,970	2,926,620 2,769,650 156,970	35 36 37	35 36 37	
2,961,402	2,088,010	8,675,462	3,303,790	3,308,004	3,494,350	2,130,107	3,753,853	3,577,301	4,961,100	5,193,660	1,848,849	38	38

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

131 TOPEKA, KANS.	132 SALEM, MASS.	133 DAYENPORT, IOWA.	134 LINCOLN, NEBR.	135 MCKEES- FORT, PA.	136 KALAMAZOO, MICH.	137 RACINE, WIS.	138 SUPERIOR, WIS.	139 WHEELING, W. V. A.	140 NEWTON, MASS.	141 MACON, GA.	142 WOON- SOCKET, R. I.	
\$2,555,668	\$1,297,022	\$817,918	\$2,026,262	\$1,450,306	\$1,765,520	\$846,952	\$1,153,297	\$1,282,164	\$5,881,684	\$1,452,836	\$3,525,514	1
1,973,608 582,060	1,297,022	502,766 315,152	1,535,310 490,952	1,000,306 450,000	1,166,317 599,203	846,952	1,153,297	1,092,164 190,000	5,881,684	1,434,674 18,162	3,525,514	2
2,491,067 64,601	1,297,022	817,918	2,024,902 1,300	1,328,306 122,000	1,763,020 2,500	793,520 53,432	1,135,297 18,000	1,282,164	4,118,834 1,762,850	1,401,338 51,500	2,779,514 746,000	5
1,736,539	1,232,050	810,500	1,476,100	1,265,000	1,354,680 4,000	682,734	1,030,884	1,135,200 78,000	5,543,300	1,428,000	3,332,000 100,000	8
756,906	50,000	406,640	121,359	182,650 20,000	341,490	156,909	120,675	68,848	300,000	24,826	64,857 33,657	9
57,998 4,225	4,931 14,972	20,554 1,609	2,487 1,609	8,638 10,512	5,089 2,220	1,738 10,512	116	33,384	1,051,161	1,374,948 24,71	10 32,99	10 62,72
1,069,084 38.08	1,232,050 26.06	797,380 17.50	1,441,102 31.84	1,009,856 22.35	1,290,215 29.11	682,734 15.64	981,198 22.61	103,898	138,391	75,322	38,702	20
370,999 66,555 39,156 238	320,173 231,168 17,374	410,807 13,120 34,998	703,729 255,144	414,845 68,465	492,867 12,000	77,327 7,553	295,618 21,733	342,627 122,746	128,374 30,500	882,624 53,052	15	
265,050	40,168	389,313	607,431	159,701	420,560	42,286 12,754	20,337 1,950	216,218 116	103,898	138,391	75,322	18
2,387,982	3,970,071	2,794,725	3,128,251	2,531,600	2,344,200	1,554,102	1,768,434	3,851,156	5,701,985	1,969,000	1,831,645	21
85,996 8,809 107,731	85,000 61,800 165,200	156,000 60,000 165,000	82,900 8,886 186,140	5,000 69,000 134,300	71,000 23,000 42,000	75,700 14,900 226,000	169,212 8,597 319,000	129,316 8,094 120,000	60,600 100,597 29,500	100,000 28,700 310,750	185,850 23,000 320,000	22
65,000	3,670	2,500	18,000	18,000	18,000	72,000	12,000	7,553 2,500	52,140 1,400	1,000,000	1,093,290	26
21,774 4,750 20,000 919,598 65,000 219,470	1,114 15,200 138,000 1,039,000 152,000 123,000 24,650	24,875 6,975 1,200 997,500 104,000 130,000 10,000	3,800 14,500 1,200 997,500 104,000 122,900 70,000	21,500 1,200 1,200 997,500 104,000 122,900 70,000	682,000 1,200 1,200 997,500 104,000 122,900 70,000	55,750 5,500 84,700 995,900 108,000 78,800 55,750	136,415 1,318 84,700 995,900 108,000 78,800 136,415	2,138,652 5,500 84,700 995,900 108,000 78,800 930,023	2,465,749 8,094 100,597 9,000 10,597 8,094 6,300	1,000,000 920,000 1,093,290	1,093,290	35
869,854 869,254 600	2,170,437 2,007,177 163,260	175,000 175,000 175,000	1,114,500 1,114,000 1,114,000	1,114,500 600,000 500	1,114,500 600,000 500	682,000 1,200 82,000	55,750 130,415 130,415	1,631,429	2,064,052	4,193,783	8,421,220	2,097,374
2,758,981	4,299,244	3,214,532	3,831,980	2,946,445	2,837,067	1,631,429	2,064,052	4,193,783	8,421,220	2,097,374	2,714,269	38

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		143 BUTTE, MONT.	144 MONT- GOMERY, ALA.	145 CHESTER, PA.	146 FITCHBURG, MASS.	147 GALVESTON, TEX.	148 HUNTINGTON, W. VA.	149 WEST HOBOKEN, N. J.
INDEBTEDNESS.								
1	Total indebtedness.....	\$1,486,248	\$3,841,458	\$1,769,089	\$2,067,721	\$4,866,561	\$932,422	\$1,330,860
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	1,316,750	3,841,458	1,389,950	2,067,721	4,866,561	808,384	1,330,860
4	Indebtedness of school district.....	169,498		379,139			124,038	
5	Indebtedness of other divisions.....							
6	Classified by creditors—							
7	Indebtedness to public.....	1,215,706	3,841,458	1,679,589	1,598,863	4,407,561	902,422	1,330,860
8	Indebtedness to city funds with investments.....	270,452		89,500	468,858	459,000	30,000	
9	Classified by character of debt obligation—							
10	Funded loans.....	568,960	2,599,000	1,522,500	1,484,638	4,820,838	764,984	940,490
11	Floating obligations.....				61,149			
12	Special assessment loans.....	200,181	907,455	186,700			161,216	144,770
13	Revenue loans.....	716,509	334,511	57,639	480,000			245,000
14	Warrants and audited claims.....	588					45,561	3,168
15	Obligations on trust account.....			492	2,250	162	3,054	600
16	Net indebtedness ¹	274,583	2,599,000	1,239,343	1,094,127	4,328,427	652,394	851,463
17	Per capita net indebtedness.....	6.67	63.35	30.97	27.44	109.57	16.53	21.01
ASSETS AND PROPERTIES.								
18	Assets.....	426,064	57,317	552,669	861,215	1,420,068	156,944	118,412
19	Of sinking funds.....	204,377		283,157	451,690	492,411	112,590	89,027
20	Of public trust funds for municipal uses.....	15,662		2,151	271,571	21,800		
21	Of investment funds and miscellaneous.....				622,200			
22	Other special funds.....							
23	General city cash.....	116,025	56,825	267,361	96,051	283,057	44,354	29,385
24	Value of city properties.....	1,345,883	4,051,587	827,988	3,468,354	2,958,301	825,475	192,800
25	Classified by functional activity—							
26	General government.....	104,386	176,250	53,500	120,011	152,000	132,000	24,000
27	Police department.....	12,145	70,287	1,000	56,506		12,000	
28	Fire department.....	123,373	231,100	20,000	154,088	143,907	75,000	55,400
29	Other protection to person and property.....		1,500			4,569		
30	Conservation of health.....					7,276		
31	Sanitation.....	42,250	73,000				2,500	600
32	Highways.....	22,107	30,000	1,000	32,730			
33	Charities, hospitals, and corrections.....		24,000		633,150	26,000	5,000	
34	Schools.....	723,840	500,000	611,992	756,706	546,000	415,475	38,700
35	Libraries.....	200,087	73,000		177,828		87,000	33,300
36	Recreation.....	5,975	288,500	86,000	285,502	194,000	63,000	40,000
37	Miscellaneous and general.....	21,120	153,200	406	23,170	37,000		
38	Municipal service enterprises.....				75,000			
39	Public service enterprises.....			45,000	1,274,004	1,778,118	33,500	800
40	Water-supply systems.....		2,178,000		1,265,070	1,753,118		
41	Other public service enterprises.....		252,750	45,000	8,925	25,000	33,500	800
42	Total assets and properties.....	1,771,947	4,108,904	1,380,657	4,329,560	4,378,369	982,419	311,212
GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.								
	SUBJECT.	162 QUINCY, ILL.	163 DECATUR, ILL.	164 PORTS- MOUTH, VA.	165 EVERETT, MASS.	166 JOLIET, ILL.	167 SAN JOSE, CAL.	168 AUBURN, N. Y.
INDEBTEDNESS.								
1	Total indebtedness.....	\$439,473	\$781,689	\$1,847,800	\$1,790,039	\$613,147	\$1,233,194	\$1,302,822
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	412,807	535,621	1,847,800	1,790,039	579,855	850,694	1,302,822
4	Indebtedness of school district.....	26,666	246,068			33,292	382,500	
5	Classified by creditor—							
6	Indebtedness to public.....	439,473	765,039	1,847,800	1,456,539	613,147	1,233,194	1,198,798
7	Indebtedness to city funds with investments.....		16,650		333,500			104,024
8	Classified by character of debt obligation—							
9	Funded loans.....	417,666	443,092	1,700,300	1,474,515	220,039	1,203,375	807,284
10	Floating obligations.....							
11	Special assessment loans.....		272,915			170,100		439,604
12	Revenue loans.....	7,000	35,755	147,500	295,000	197,999		37,897
13	Warrants and audited claims.....	14,807	28,697			25,009	4,819	11,138
14	Obligations on trust account.....		300		20,524		25,000	6,989
15	Net indebtedness ¹	410,135	352,892	1,674,218	1,108,481	220,039	1,192,338	705,773
16	Per capita net indebtedness.....	11.18	9.66	45.87	30.41	6.05	32.96	19.57
ASSETS AND PROPERTIES.								
17	Assets.....	521,078	181,070	1,219,388	457,020	137,543	432,407	157,191
18	Of sinking funds.....	7,531	91,100	26,082	366,034		10,977	101,511
19	Of public trust funds for municipal uses.....	1,486	7,839			13,821		25,254
20	Of investment funds and miscellaneous.....	394,780	9,607	1,000,000		15,855		
21	Other special funds.....		150		20,179		25,000	6,519
22	General city cash.....	117,281	72,374	193,306	70,816	107,867	396,430	23,007
23	Value of city properties.....	1,863,086	2,251,185	677,667	1,642,965	2,642,881	2,326,875	1,746,066
24	Classified by functional activity—							
25	General government.....	52,589	300	120,000	10,739	33,500	199,150	42,000
26	Police department.....	1,273	1,500	600	36,514	37,365	1,000	4,000
27	Fire department.....	114,058	61,000	54,000	120,134	97,180	269,050	114,065
28	Other protection to person and property.....			3,000	1,260	22,000		
29	Conservation of health.....				1,160			
30	Sanitation.....		1,000	21,500		12,900	75	
31	Highways.....	7,466	4,000	3,800	56,369	12,836	21,000	27,188
32	Charities, hospitals, and corrections.....	7,736		26,400	22,892	17,500		31,500
33	Schools.....	820,088	736,885	246,500	798,362	1,374,000	1,312,300	761,344
34	Libraries.....	98,200	140,000		102,100	204,000	95,500	
35	Recreation.....	675,000	187,000		89,912	57,670	420,200	31,500
36	Miscellaneous and general.....	2,500	9,500	16,100		300	8,000	2,321
37	Municipal service enterprises.....		110,000					
38	Public service enterprises.....	84,176	1,000,000	185,767	403,514	773,630		731,243
39	Water-supply systems.....	84,176	1,000,000		370,744	773,630		600,521
40	Other public service enterprises.....			185,767	32,770			130,727
41	Total assets and properties.....	2,384,164	2,432,255	1,897,055	2,099,904	2,780,424	2,759,282	1,903,257

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
150 ROANOKE, V.A.	151 DUBUQUE, IOWA.	152 NEW CASTLE, PA.	153 EAST ORANGE, N. J.	154 PASADENA, CAL.	155 HAMONTON, OHIO.	156 LEXINGTON, KY.	157 SPRING- FIELD, MO.	158 ELMIRA, N. Y.	159 KNOXVILLE, TENN.	160 CHARLOTTE, N. C.	161 PERTH AMBOY, N. J.	
\$1,730,930	\$1,520,688	\$695,813	\$3,627,355	\$2,932,346	\$2,406,274	\$1,318,237	\$304,217	\$1,105,699	\$3,580,543	\$2,498,827	\$2,413,701	1
1,730,930	1,335,328	401,813	3,627,355	2,114,580	2,079,774	1,318,237	271,217	1,105,699	3,580,543	2,498,827	2,413,701	2
	185,360	294,000		817,766	326,500		33,000					3
												4
1,643,430	1,517,438	695,813	3,189,507	2,932,346	2,202,175	1,318,237	304,217	1,094,699	3,580,543	2,498,827	1,951,187	5
87,600	8,250		437,848		204,099			11,000			462,564	6
1,686,000	1,147,782	594,000	2,730,895	2,840,916	1,911,758	1,017,336	303,000	1,020,000	3,279,000	2,155,000	1,548,700	7
												8
	137,808	95,028	441,419		493,997	209,645					286,664	9
234,357		450,260			91,256					306,500	10	
44,930	443	6,785			519					13,333	10	
	298		4,781							19,286	11	
1,524,880	1,115,922	582,919	2,188,023	2,783,246	1,714,099	917,984	301,992	1,020,000	3,104,527	2,155,000	925,772	12
38.88	28.46	15.03	56.70	72.55	45.13	24.20	7.98	27.08	82.68	58.22	25.15	13
												14
522,241	231,450	161,809	698,908	556,922	394,254	212,427	183,018	177,339	294,257	277,649	644,008	15
161,120	31,800	11,081	542,867	57,670	197,659	99,352	1,008		176,019		622,928	16
	9,156		23,091		9,951				20,000		221	17
				547								18
	293		3,101			16,000					950	19
361,121	190,141	150,728	129,939	498,705	186,644	97,075	182,010	44,930	25,119	6,612	20	20
									44,930	98,238	270,087	21
1,080,806	1,926,980	1,072,601	3,398,936	4,006,188	2,601,037	721,646	770,761	1,637,700	2,370,247	1,661,765	1,751,808	21
												22
76,051	22,900	80,000	45,924	112,000	56,500	5,000	5,000	208,700	31,700	201,326	49,000	22
	6,280	1,361	21,316	3,200	5,000	16,087	500		5,000	1,500	3,045	23
159,373	163,000	88,758	146,549	135,200	149,563	60,200	145,000	103,000	209,545	37,570	88,091	24
												25
				4,000				1,700		917	1,500	26
					54,900	2,000	16,775			1,000	10,350	27
20,196	15,000	12,000		21,960	2,000	6,136				22,320	13,200	28
		2,500				5,000		10,000				29
56,231		16,500			39,892	2,200				102,500		30
418,581	577,000	787,632	1,477,880	823,000	524,005	307,435	469,000	916,500	487,021	255,251	539,238	31
	142,500	2,500	153,623	151,000	46,750	112,800	60,399			71,325	31,869	32
240,520	154,300	12,500	111,029	379,000	202,500	93,335	22,000	168,000		20,000	50,000	33
43,000		10,750	27,707	49,300	71,000	13,806	50,000			25,000		34
66,854	840,000	58,100	1,414,818	2,272,128	1,541,719	50,180	9,962	224,500	1,468,744	1,048,198	975,610	35
	840,000		1,414,818	1,295,498	1,050,450				1,368,744	947,198	975,610	36
66,854	6,000	58,100		976,630	1,491,269	50,180	9,962	224,500	100,000	101,000		37
1,603,047	2,158,430	1,234,410	4,007,934	4,563,110	2,995,291	934,073	953,779	1,815,039	2,664,504	1,939,414	2,395,816	38

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—INDEBTEDNESS, ASSETS, AND

	SUBJECT.	GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.						
		181 NEW ROCHELLE, N. Y.	182 LIMA, OHIO.	183 LORAIN, OHIO.	184 COLUMBIA, S. C.	185 WILLIAMS- PORT, PA.	186 JOPLIN, MO.	187 CHELSEA, MASS.
INDEBTEDNESS.								
1	Total indebtedness.....	\$3,570,364	\$1,392,102	\$2,055,278	\$1,366,048	\$435,900	\$440,649	\$2,703,038
2	Classified by division of city government—							
3	Indebtedness of city corporation.....	3,570,364	1,151,555	1,719,638	1,366,048	400,900	193,649	2,703,038
4	Indebtedness of school district.....		240,547	335,640		35,000	247,000	
5	Indebtedness of other divisions.....							
6	Classified by creditor—							
7	Indebtedness to public.....	3,535,764	1,225,709	1,984,676	1,366,048	419,400	440,649	2,201,400
8	Indebtedness to city funds with investments.....	34,600	166,393	70,602		16,500		501,638
9	Classified by character of debt obligation—							
10	Funded loans.....	2,997,368	1,074,700	1,500,800	1,315,000	417,400	437,500	2,307,600
11	Floating obligations.....	205,568	304,495	442,899	694	18,500	250	
12	Special assessment loans.....	339,248		88,407	50,000		99	383,438
13	Revenue loans.....	26,436	12,686	23,059			2,178	
14	Warrants and audited claims.....	1,744	221	53	354		622	2,000
15	Obligations on trust account.....	2,997,368	852,912	1,408,701	1,299,363	361,631	335,153	1,820,982
16	Net indebtedness ¹	89.58	25.72	42.61	39.43	11.00	10.26	56.11
17	Per capita net indebtedness.....							
ASSETS AND PROPERTIES.								
18	Assets.....	444,116	421,448	334,146	75,916	149,964	209,748	624,490
19	Of sinking funds.....		221,788	92,099	16,331	55,769	102,597	486,638
20	Of public trust funds for municipal uses.....	38,195	1,224	3,350	9,000	2,601		24,202
21	Of investment funds and miscellaneous.....			3,000			25,000	22,685
22	Other special funds.....		221		354			
23	General city cash.....	405,021	198,215	235,697	50,231	91,694	82,151	90,985
24	Value of city properties.....	1,603,990	2,000,900	1,487,190	1,581,500	829,625	981,921	2,507,820
25	Classified by functional activity—							
26	General government.....	94,800	50,000	35,000	155,000	106,000	51,275	349,000
27	Police department.....	79,500	19,500	23,200	35,000	2,565	6,950	74,000
28	Fire department.....	220,150	73,000	118,300	91,000	92,450	50,804	144,400
29	Other protection to person and property.....							
30	Conservation of health.....						1,250	
31	Sanitation.....							
32	Highways.....	28,000			7,000	4,510	6,000	51,650
33	Charities, hospitals, and corrections.....		5,400		8,000	42,500		2,300
34	Schools.....	974,700	713,000	505,140	259,000	431,600	574,760	996,060
35	Libraries.....	34,000	43,500	30,000			70,912	66,000
36	Recreation.....	205,100	92,500	76,400	25,000	150,000	42,150	226,000
37	Miscellaneous and general.....	20,440	1,500				25,000	20,350
38	Municipal service enterprises.....							
	Public service enterprises.....	9,300	1,002,500	699,150	1,001,500		152,830	576,629
	Water-supply systems.....		990,000	631,150	1,000,000			576,629
	Other public service enterprises.....	9,300	12,500	68,000	1,500		152,830	
	Total assets and properties.....	2,108,106	2,422,348	1,821,336	1,657,416	979,580	1,101,669	3,182,310

¹ "Net indebtedness" is the sum of funded and floating indebtedness less sinking fund assets.

TABLES.

73

PROPERTIES AT CLOSE OF YEAR: 1913—Continued.

GROUP V.—CITIES HAVING FROM 30,000 TO 50,000 INHABITANTS—Continued.												
188 AURORA, ILL.	189 AUSTIN, TEX.	190 SHREVEPORT, LA.	191 ORANGE, N.J.	192 NEWPORT, KY.	193 WATERLOO, IOWA.	194 LYNCHBURG, VA.	195 LA CROSSE, WIS.	196 COLORADO SPRINGS, COLO.	197 COUNCIL BLUFFS, IOWA.	198 EVERETT, WASH.	199 DANVILLE, ILL.	
\$932,267	\$2,452,268	\$863,245	\$2,417,663	\$1,295,500	\$1,501,618	\$2,994,300	\$1,470,091	\$2,541,183	\$1,010,293	\$2,208,308	\$447,049	1
665,787 266,500	2,435,768 16,500	826,058 37,187	2,417,663 92,800	1,202,700 249,952	1,251,666 240,700	2,994,300 292,000	1,470,091 292,000	2,075,349 465,834	813,365 196,928	1,643,218 565,090	322,649 124,400	2 3 4
918,867 13,400	2,452,268	863,245	2,284,163 133,500	1,295,500	1,501,618	2,753,600 240,700	1,178,091 292,000	2,541,183	1,010,293	2,171,190 37,118	447,049 57,118	5 6
490,000	2,297,000	676,000	2,100,500	1,292,700	1,440,379	2,994,300	1,407,000	2,239,000	966,000	1,164,900	140,500	7
423,900 10,000 8,367	18,500 35,299	187,245	255,644	2,800	42,817	.....	61,052	196,037	.....	821,789	202,900	8 9 10
490,000 15.11	2,389,540 73.71	583,435 18.38	1,901,852 60.55	1,207,065 38.55	1,351,275 43.21	2,715,651 86.83	978,655 31.36	2,288,303 71.99	936,000 30.76	1,094,122 36.08	140,500 4.66	13 14
128,652	946,918	130,336	248,786	141,647	130,113	697,184	1,050,539	145,795	136,461	190,462	144,607	15
8,271 9,380	10,929 50,536	92,565 37,771	198,648 11,196	85,635	89,104 3,985	278,649 9	428,345 14,961	697 3,060	30,000 4,786	70,778 196	16 17	16 18
111,001	885,453	.....	38,942	56,012	37,024	418,526	578,017	55,013	9,577	92,098	119,488	19 20
1,860,463	1,650,385	1,106,971	1,726,438	1,802,706	2,343,500	2,408,117	1,826,317	6,774,929	2,307,077	907,672	909,680	21
80,000 18,708 72,700 13,865	64,985 104,065	130,000 154,471	15,894 61,801	53,080 23,050	36,000 79,500	27,500 43,750	79,460 97,957	228,255 1,200	27,000 125,500	40,320 52,385	35,100 69,600	22 23 24 25
15,300 3,648	4,200 8,250	7,500	.....	.....	3,500 5,000	22,500 15,000	12,203	17,387 1,550	4,000 6,000	15,000 500	500 28	26 27 28
595,175	393,458	440,000	603,825	683,086	1,375,000	495,500	526,115	1,123,090	432,000	680,967	582,980	30
73,430 53,522 250,000 87,740	4,000 90,000 161,000 90,000	.....	45,200	56,000 70,000	90,500 155,000	1,000 90,000	92,618 233,513	1,123,090 1,883,765	180,800 616,500	35,000 22,000	80,000 131,000	31 32 33 34
596,380 591,930 4,450	947,932 620,555 327,377	120,000 120,000	928,118 928,118	913,000 856,800	617,500 56,200	1,528,742 1,404,742	870,162 124,000	3,345,540 643,654	886,777 221,508	60,000 160,094	6,000 8,000	35 36 37
1,989,115	2,597,303	1,237,307	1,975,224	1,944,353	2,473,613	3,105,301	2,876,856	6,920,724	2,443,538	1,098,134	1,054,287	38